(10) IX-101

T = General Budget estimate of India for the year 1893 - 1894

A = Govt. of India

Sub - Finance / Budget estimate / India / civil / 1894

BENGAL SECRETARIAT
LIBRARY

CIVIL ESTIMATES
1893-94.

Price Rupees Five.

CONTENTS.

	Page
General Abstract	i
India, General	1
Central Provinces	113
Burma	179
Assam	285
Bengal	351
North-Western Provinces and Oudh	481
Punjab	575
Madras	647
Bombay	747

INDEX.

Heads of Revenue.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.
CIVIL.	Page.	Page.	Page.	Page.	Page.	Page.	Page.	Page.	Page.
Principal Heads of Revenue—									
I.—Land Revenue	6	118	184	290	356	486	580	652	752
II.—Opium	6	118	184	290	356	487	581	...	753
III.—Salt	7	...	185	...	357	...	...	652	753
IV.—Stamps	7	118	185	290	357	487	581	653	755
V.—Excise	8	119	185	291	357	488	581	653	755
VI.—Provincial Rates	8	119	186	291	357	488	581	653	757
VII.—Customs	...	...	186	...	358	...	...	653	758
VIII.—Assessed Taxes	9	119	186	291	358	489	582	654	758
IX.—Forest	9	119	187	291	358	489	582	654	759
X.—Registration	9	120	188	292	359	492	582	655	760
XI.—Tributes from Native States	10	120	189	292	...	...	583	655	761
Interest—									
XII.—Interest	11	121	190	292	359	492	583	655	762
Post Office, Telegraph, and Mint—									
XIII.—Post Office	11	121	190	292	360	...	583	656	763
XIV.—Telegraph	12	...	...	...	...	...	...	...	...
XV.—Mint	12	...	...	...	...	...	...	...	763
Receipts by Civil Departments—									
XVIA.—Law and Justice—Courts of Law	12	121	190	293	360	492	583	656	764
XVIB.—Law and Justice—Jails	12	122	190	293	360	493	583	656	764
XVII.—Police	13	122	191	293	361	493	584	656	764
XVIII.—Marine	14	...	191	293	361	...	...	656	766
XIX.—Education	14	122	192	294	361	494	584	657	766
XX.—Medical	14	123	192	294	362	495	585	657	767
XXI.—Scientific and other Minor Departments	15	123	192	294	362	495	585	657	767
Miscellaneous—									
XXII.—Receipts in aid of Superannuation, &c.	15	124	193	294	362	496	585	658	768
XXIII.—Stationery and Printing	15	124	193	295	362	496	586	658	768
XXIV.—Gain by Exchange, &c.	16	..	...	...	...	...	...	...	...
XXV.—Miscellaneous	16	125	193	295	363	497	586	658	769
Irrigation—									
XXIX.—Major Works									
Direct Receipts	...	...	...	...	...	498	586	...	...
Portion of Land Revenue due to Irrigation	...	...	...	...	...	498	586	659	770
XXX.—Minor Works and Navigation	...	...	194	...	364	498	586	...	...
Buildings and Roads—									
XXXII.—Civil Works	17	125	194	295	364	498	587	659	770

N.B.—The reference pages in these columns

INDEX.

Heads of Expenditure.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.
	Page.	Page.	Page.	Page.	Page.	Page.	Page.	Page.	Page.
CIVIL.									
Direct Demands on the Revenues—									
1.—Refunds and Drawbacks	18	126	195	296	365	499	588	660	771
2.—Assignments and Compensations	18	126	195	296	366	499	588	661	771
Charges in respect of collection, *viz.*—									
3.—Land Revenue	19	127	196	297	366	500	588	661	774
4.—Opium	22	...	...	...	375	...	...	...	783
5.—Salt	23	...	205	...	378	...	...	669	784
6.—Stamps	25	131	206	303	379	505	592	671	789
7.—Excise	26	131	206	304	380	506	593	671	791
8.—Provincial Rates	...	...	208	305	383	507	594	...	795
9.—Customs	...	...	208	...	384	...	...	672	795
10.—Assessed Taxes	27	133	212	305	388	507	594	673	800
11.—Forest	27	133	213	306	388	507	594	673	801
12.—Registration	29	136	216	307	389	510	595	676	806
Interest—									
13.—Interest on ordinary Debt	30	137	216	308	390	510	596	677	807
14.—Interest on other Obligations	31	137	216	308	391	510	596	677	807
Post Office, Telegraph, and Mint—									
15.—Post Office	32	137	216	308	391	511	596	677	808
16.—Telegraph	38	...	...	...	...	...	...	...	...
17.—Mint	38	...	...	...	...	...	...	...	809
Salaries and Expenses of Civil Departments—									
18.—General Administration	40	138	217	309	392	511	597	678	810
19A.—Law and Justice—Courts of Law	51	141	222	312	397	516	601	683	820
19B.—Law and Justice—Jails	54	145	228	315	406	522	605	692	832
20.—Police	59	148	234	318	411	525	609	695	837
21.—Marine	66	...	244	326	423	...	...	701	853
22.—Education	66	153	251	327	427	534	613	701	855
23.—Ecclesiastical	70	159	256	332	442	539	619	715	865
24.—Medical	72	159	258	332	443	540	620	716	866
25.—Political	76	163	263	338	450	545	625	722	877
26.—Scientific and other Minor Departments	81	164	264	340	451	547	628	724	893
Miscellaneous Civil Charges—									
27.—Territorial and Political Pensions	99	166	267	341	457	551	630	728	900
28.—Civil Furlough and Absentee Allowances	100	...	...	...	459	554	...	731	903
29.—Superannuation Allowances and Pensions	101	167	268	342	459	554	631	731	903
30.—Stationery and Printing	102	168	268	342	460	555	632	732	904
32.—Miscellaneous	105	170	270	344	463	557	633	735	908
Famine Relief and Insurance—									
33.—Famine Relief	105	171	271	...	465	558	...	736	911
36.—Reduction of Debt	105	...	...	...	...	...	...	...	...
Railway Revenue Account—									
38.—State Railways: Interest on Debt	106	...	271	...	465	...	634	...	...
Irrigation—									
42.—Major Works:									
Working Expenses	...	...	...	...	...	558	635	...	...
Interest on Debt	106	...	...	...	465	558	...	...	...
43.—Minor Works and Navigation	...	...	272	...	465	559	635	...	...
Buildings and Roads—									
45.—Civil Works	106	171	272	345	466	559	635	736	911
Numerical Strength of Sanctioned Establishments	107	173	273	347	469	561	637	737	915

those entered at foot of the Estimates.

GENERAL BUDGET ESTIMATE

OF

REVENUE AND EXPENDITURE

OF THE

GOVERNMENT OF INDIA

FOR THE YEAR

1893-94.

India.

GENERAL BUDGET ESTIMATE OF INDIA

FOR THE YEAR 1893-94.

LIBRARY

GENERAL ABSTRACT OF THE REVENUE OF INDIA, IN INDIA AND IN ENGLAND.

HEADS OF REVENUE.	Accounts, 1891-92.	Budget Estimate, 1892-93.	Revised Estimate, 1892-93	Budget Estimate, 1893-94.	Increase + Decrease— of Revised, as compared with Budget Estimate, 1892-93.	Increase + Decrease— of Budget, 1893-94, as compared with Revised Estimate, 1892-93.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Principal Heads of Revenue—						
I.—Land Revenue	23,96,57,740	24,67,55,000	24,85,76,000	25,15,72,000	+ 18,21,000	+20,96,000
II.—Opium	8,01,23,800	7,63,46,000	7,96,65,000	7,31,62,000	+ 33,19,000	—65,03,000
III.—Salt	8,63,61,820	8,54,47,000	8,64,86,000	8,58,78,000	+ 10,39,000	— 6,08,000
IV.—Stamps	4,20,21,560	4,22,96,000	4,45,82,000	4,43,41,000	+ 22,86,000	— 2,41,000
V.—Excise	5,11,72,640	5,10,24,000	5,20,36,000	5,14,59,000	+ 10,12,000	— 5,77,000
VI.—Provincial Rates	3,50,28,3,0	3,62,31,000	3,64,57,000	3,70,71,000	+ 2,26,000	+ 6,14,000
VII.—Customs	1,70,12,880	1,69,18,000	1,61,08,000	1,66,52,000	— 7,50,000	+ 4,84,000
VIII.—Assessed Taxes	1,65,28,230	1,64,52,000	1,68,31,000	1,68,72,000	+ 3,79,000	+ 41,000
IX.—Forest	1,49,05,820	1,56,72,000	1,62,76,000	1,58,88,000	+ 6,04,000	— 3,88,000
X.—Registration	39,98,020	39,22,000	43,07,000	42,93,000	+ 3,85,000	— 14,000
XI.—Tributes from Native States	77,59,610	76,21,000	79,80,000	77,17,000	+ 3,65,000	— 2,69,000
TOTAL	59,51,70,490	59,86,84,000	60,93,70,000	60,49,05,000	+1,06,86,000	—44,65,000
XII.—Interest	87,94,430	91,10,000	86,86,000	89,36,000	— 4,24,000	+ 2,50,000
Post Office, Telegraph, and Mint—						
XIII.—Post Office	1,44,63,550	1,49,84,000	1,49,14,000	1,53,89,000	— 70,000	+ 4,74,000
XIV.—Telegraph	91,93,350	89,26,000	93,77,000	95,15,000	+ 4,51,000	+ 1,38,000
XV.—Mint	21,00,400	22,70,000	32,64,000	23,05,000	+ 9,94,000	— 9,59,000
TOTAL	2,57,57,360	2,61,80,000	2,75,55,000	2,72,08,000	+ 13,7[illegible],000	— 3,47,000
Receipts by Civil Departments—						
XVIA.—Law and Justice—Courts of Law	37,58,430	36,45,000	37,69,000	37,72,000	+ 1,24,000	+ 3,000
XVIB.—Law and Justice—Jails	31,12,970	31,06,000	30,26,000	31,23,000	— 80,000	+ 97,000
XVII.—Police	38,15,400	36,65,000	38,65,000	37,08,000	+ 2,00,000	— 1,57,000
XVIII.—Marine	22,24,140	21,95,000	23,04,000	21,26,000	+ 1,09,000	— 1,78,000
XIX.—Education	21,17,240	21,35,000	20,87,000	21,17,000	— 48,000	+ 30,000
XX.—Medical	6,31,060	6,42,000	6,75,000	6,63,000	+ 33,000	— 12,000
XXI.—Scientific and other Minor Departments	9,02,330	7,70,000	8,82,000	8,46,000	+ 1,12,000	— 36,000
TOTAL	1,65,61,570	1,61,58,000	1,66,08,000	1,63,55,000	+ 4,50,000	— 2,53,000
Miscellaneous—						
XXII.—Receipts in aid of Superannuation, &c.	36,15,170	35,39,000	36,06,000	34,68,000	+ 67,000	— 1,38,000
XXIII.—Stationery and Printing	8,34,080	7,40,000	8,05,000	8,28,000	+ 65,000	+ 23,000
XXIV.—Exchange	3,15,290	17,85,000	5,78,000	18,00,000	— 12,07,000	+12,22,000
XXV.—Miscellaneous	42,08,300	35,35,000	39,95,000	37,33,000	+ 4,60,000	— 2 62,000
TOTAL	89,72,840	95,99,000	89,84,000	98,29,000	— 6,15,000	+ 8,45,000
Railways—						
XXVI.—State Railways (Gross Receipts)	16,41,19,340	15,54,39,000	15,77,94,000	16,29,15,000	+ 23,55,000	+51,21,000
XXVII.—Guaranteed Companies (net Traffic Receipts)	3,49,31,180	3,26,00,000	3,26,00,000	3,23,50,000	...	— 2,50,000
XXVIII.—Subsidized Companies (Repayment of Advances of Interest)	3,29,940	2,88,000	2,48,000	2,52,000	— 40,000	+ 4,000
TOTAL	19,93,80,460	18,83,27,000	19,06,42,000	19,55,17,000	+ 23,15,000	+48,75,000
Irrigation—						
XXIX.—Major Works: Direct Receipts	1,40,47,370	1,32,32,000	1,48,72,000	1,32,37,000	+ 16,40,000	—16,35,000
Portion of Land Revenue due to Irrigation	67,31,890	70,44,000	72,56,000	81,56,000	+ 2,12,000	+ 9,00,000
XXX.—Minor Works and Navigation	19,41,140	18,91,000	19,15,000	19,84,000	+ 24,000	+ 69,000
TOTAL	2,27,20,400	2,21,67,000	2,40,43,000	2,33,77,000	+ 18,76,000	— 6,66,000
Buildings and Roads—						
XXXI.—Military Works	4,97,940	4,21,000	4,25,000	4,27,000	+ 4,000	+ 2,000
XXXII.—Civil Works	57,73,300	56,43,000	59,66,000	58,12,000	+ 3,23,000	—1,54,000
TOTAL	62,71,240	60,64,000	63,91,000	62,39,000	+ 3,27,000	— 1,52,000
Receipts by Military Department—						
XXXIII.—Army: Effective	70,42,020	67,27,000	71,95,000	69,36,000	+ 4,68,000	— 2,59,000
Non-effective	7,62,020	6,63,000	7,38,000	7,55,000	+ 75,000	+ 17,000
TOTAL	78,04,040	73,90,000	79,33,000	76,91,000	+ 5,43,000	— 2,42,000
TOTAL REVENUE	89,14,32,830	88,36,79,000	90,02,12,000	90,00,57,000	+1,65,33,000	— 1,55,000

NET DECREASE OF REVENUE IN BUDGET, 1893-94 OVER REVISED, 1892-93 . . . R1,55,000.

„ INCREASE „ EXPENDITURE „ „ „ „ . . . R49,77,000.

The following is the Estimated Cost of collecting the under mentioned Revenues.—

LAND REVENUE	10·346 PER CENT.	SALT	5·948 PER CENT.	EXCISE	4·057 PER CENT
OPIUM	30·822 „	STAMPS	3·489 „	CUSTOMS	8·695 „

CALCUTTA,
The 11th August 1893.

GENERAL BUDGET

FOR THE

GENERAL ABSTRACT OF THE EXPENDITURE CHARGEABLE ON THE

HEADS OF EXPENDITURE.	Accounts, 1891-92.	Budget Estimate, 1892-93.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.	Increase + Decrease — of Revised, as compared with Budget Estimate, 1892-93.	Increase + Decrease — of Budget, 1893-94, as compared with Revised Estimate, 1892-93.
Direct Demands on the Revenues—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.—Refunds and Drawbacks	25,43,530	24,27,000	25,79,000	22,49,000	+1,52,000	—3,30,000
2.—Assignments and Compensations	1,53,18,600	1,51,57,000	1,51,75,000	1,47,79,000	+18,000	—3,96,000
Charges in respect of Collection, *viz.*—						
3.—Land Revenue	3,83,51,260	4,03,10,000	3,95,61,000	4,11,23,000	—7,49,000	+15,62,000
4.—Opium (including cost of Production)	1,86,18,130	2,23,48,000	1,59,50,000	2,25,50,000	—63,98,000	+66,00,000
5.—Salt (including cost of Production)	45,90,340	49,75,000	46,53,000	51,08,000	—3,22,000	+4,55,000
6.—Stamps	13,84,470	14,09,000	14,14,000	15,47,000	+5,000	+1,33,000
7.—Excise	19,00,970	20,61,000	19,41,000	20,88,000	—1,20,000	+1,47,000
8.—Provincial Rates	5,87,030	5,95,000	5,83,000	5,35,000	—12,000	—48,000
9.—Customs	13,63,630	14,23,000	13,99,000	14,48,000	—24,000	+49,000
10.—Assessed Taxes	2,95,770	3,18,000	3,04,000	3,24,000	—14,000	+20,000
11.—Forest	84,39,260	97,05,000	89,56,000	99,02,000	—7,49,000	+9,46,000
12.—Registration	20,78,630	21,38,000	21,21,000	22,20,000	—17,000	+99,000
TOTAL	9,54,71,620	10,28,66,000	9,46,36,000	10,38,73,000	—82,30,000	+92,37,000
Interest—						
13.—Interest on Debt,* other than that charged to Railways and Irrigation Works	3,83,98,000	3,47,05,000	3,82,70,000	3,51,57,000	+35,65,000	—31,13,000
14.—Interest on other Obligations	47,53,760	50,66,000	51,62,000	55,02,000	+96,000	+3,40,000
TOTAL	4,31,51,760	3,97,71,000	4,34,32,000	4,06,59,000	+36,61,000	—27,73,000
Post Office, Telegraph, and Mint—						
15.—Post Office	1,49,33,590	1,55,54,000	1,54,76,000	1,58,83,000	—78,000	+4,07,000
16.—Telegraph	83,87,200	87,72,000	86,72,000	91,68,000	—1,00,000	+4,96,000
17.—Mint	9,71,090	11,53,000	11,36,000	10,42,000	—17,000	—94,000
TOTAL	2,42,91,880	2,54,79,000	2,52,84,000	2,60,93,000	—1,95,000	+8,09,000
Salaries and Expenses of Civil Departments—						
18.—General Administration	1,79,13,170	1,83,16,000	1,88,19,000	1,88,26,000	+5,03,000	+7,000
19A.—Law and Justice—Courts of Law	2,84,00,070	2,86,06,000	2,87,44,000	2,90,26,000	+1,38,000	+2,82,000
19B.—Law and Justice—Jails	89,97,320	90,89,000	91,64,000	93,36,000	+75,000	+1,72,000
20.—Police	3,86,86,100	3,91,00,000	3,85,60,000	3,96,05,000	—5,40,000	+10,45,000
21.—Marine (including River Navigation)	62,79,510	78,02,000	96,18,000	84,16,000	+18,16,000	—12,02,000
22.—Education	1,42,47,960	1,49,67,000	1,44,59,000	1,51,54,000	—5,08,000	+6,95,000
23.—Ecclesiastical	16,15,960	16,93,000	16,83,000	17,15,000	—10,000	+32,000
24.—Medical	88,46,840	93,11,000	93,53,000	94,92,000	+42,000	+1,39,000
25.—Political	76,77,110	77,16,000	82,47,000	83,57,000	+5,31,000	+1,10,000
26.—Scientific and other Minor Departments	58,74,380	47,25,000	47,94,000	47,93,000	+69,000	—1,000
TOTAL	13,85,38,420	14,13,25,000	14,34,41,000	14,47,20,000	+21,16,000	+12,79,000
Miscellaneous Civil Charges—						
27.—Territorial and Political Pensions	55,79,590	53,62,000	54,21,000	52,94,000	+59,000	—1,27,000
28.—Civil Furlough and Absentee Allowances	27,63,620	31,45,000	33,54,000	34,10,000	+2,09,000	+56,000
29.—Superannuation Allowances and Pensions	3,32,41,090	3,49,76,000	3,80,15,000	3,78,93,000	+30,39,000	—1,22,000
30.—Stationery and Printing	60,28,850	57,63,000	62,71,000	63,51,000	+5,03,000	+80,000
32.—Miscellaneous	28,53,070	24,58,000	25,30,000	24,33,000	+72,000	—97,000
TOTAL	5,04,66,220	5,17,09,000	5,55,91,000	5,53,81,000	+38,82,000	—2,10,000
Famine Relief and Insurance—						
33.—Famine Relief	2,34,230	13,00,000	7,68,000	4,05,000	—5,32,000	—3,63,000
34.—Construction of Protective Railways	48,47,950	1,01,17,000	99,39,000	1,05,43,000	—1,78,000	+6,04,000
35.—Construction of Protective Irrigation Works	7,79,310	6,50,000	6,30,000	6,50,000	—20,000	+20,000
36.—Reduction of Debt	68,21,700	...	...	...	...	...
TOTAL†	1 6,83,190	1,20,67,000	1,13,37,000	1,15,98,000	—7,30,000	+2,61,000
Carried over	36,46,03,090	37,32,17,000	37,37,21,000	38,23,24,000	+5,04,000	+86,03,000

* The "Interest on Debt" is distributed as follows:—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Interest on Debt (other than that charged to Railways and Irrigation Works) as above	3,83,98,000	3,47,05,000	3,82,70,000	3,51,57,000	+35,65,000	—31,13,000
Under Railway Revenue Account	4,67,38,720	5,01,61,000	5,12,31,000	5,31,76,000	+10,70,000	+19,45,000
Under Irrigation	1,10,96,780	1,13,89,000	1,13,89,000	1,16,83,000	...	+2,94,000
TOTAL	9,62,33,500	9,62,55,000	10,08,90,000	10,00,16,000	+46,35,000	—8,74,000

† The following further sums, which are included under "XXVI and 38—State Railways," are chargeable to the Grant for Famine Relief and Insurance as representing the net charge on the Revenues on account of Protective Railways constructed through the Agency of Companies:—

	Accounts, 1891-92. Rs.	Revised Estimate, 1892-93. Rs.	Budget Estimate, 1893-94. Rs.
Indian Midland Railway	18,90,570	23,29,000	22,35,000
Bengal-Nagpur Railway	4,26,240	13,34,000	11,67,000
TOTAL	23,16,810	36,63,000	34,02,000

ESTIMATE OF INDIA

YEAR 1893-94.

REVENUES OF INDIA, IN INDIA AND IN ENGLAND.

HEADS OF EXPENDITURE.	Accounts, 1891-92.	Budget Estimate, 1892-93.	Revised Estimate, 1892-93.	Budget Estimate, 1893-94.	Increase + Decrease — of Revised, as compared with Budget Estimate, 1892-93.	Increase + Decrease — of Budget, 1893-94, as compared with Revised Estimate, 1892-93.
	Rs.	Rs.	Rs	Rs.	Rs.	Rs.
Brought forward .	36,46,03,090	37,32,17,000	37,37,21,000	38,23,24,000	+5,04,000	+86,03,000
37.—Construction of Railways (Charged against Revenue in addition to that under Famine Insurance)	16,32,330	30,15,000	29,29,000	7,51,000	−86,000	−21,78,000
Railway Revenue Account—						
38.—State Railways: Working Expenses .	8,21,44,800	7,87,88,000	7,80,24,000	8,08,75,000	−7,64,000	+28,51,000
Interest on Debt	4,42,79,600	4,66,70,000	4,77,54,000	4,94,53,000	+10,84,000	+16,99,000
Annuities in purchase of Railways .	2,42,87,630	2,54,49,000	2,71,46,000	2,76,56,000	+16,97,000	+5,10,000
Interest chargeable against Companies on Advances . .	22,64,970	32,97,000	32,83,000	35,29,000	−14,000	+2,46,000
Interest on Capital deposited by Companies	1,00,46,740	1,02,56,000	1,08,52,000	1,13,65,000	+5,96,000	+5,13,000
39.—Guaranteed Companies: Surplus Profits, Land and Supervision . .	75,69,160	60,00,000	61,20,000	61,32,000	+1,20,000	+12,000
Interest	3,06,94,300	3,25,63,000	3,43,53,000	3,50,89,000	+17,90,000	+7,36,000
40.—Subsidized Companies: Land, &c. .	3,31,300	4,49,000	3,19,000	2,84,000	−1,30,000	−35,000
41.—Miscellaneous Railway Expenditure .	9,20,600	6,00,000	−1,01,000	10,75,000	−7,01,000	+11,76,000
TOTAL .	20,25,39,100	20,40,72,000	20,77,50,000	21,54,58,000	+36,78,000	+77,08,000
Irrigation—						
42.—Major Works: Working Expenses .	76,14,450	77,10,000	79,06,000	77,61,000	+1,96,000	−1,45,000
Interest on Debt . . .	1,10,96,780	1,13,89,000	1,13,89,000	1,10,83,000	...	+2,94,000
43.—Minor Works and Navigation . .	1,07,38,960	1,00,96,000	1,05,28,000	91,57,000	+4,32,000	−13,71,000
TOTAL .	2,94,50,190	2,91,95,000	2,98,23,000	2,86,01,000	+6,28,000	−12,22,000
Buildings and Roads—						
44.—Military Works	1,21,45,180	1,18,38,000	1,19,02,000	1,19,97,000	+64,000	+95,000
45.—Civil Works	4,99,42,340	4,73,63,000	4,73,72,000	4,89,09,000	+9,000	+15,37,000
TOTAL .	6,20,87,520	5,92,01,000	5,92,74,000	6,09,06,000	+73,000	+16,32,000
Army Services—						
46.—Army: Effective	18,25,74,950	17,67,82,000	18,78,95,000	18,40,16,000	+1,11,13,000	−38,79,000
Non-effective	4,02,31,060	4,22,03,000	4,76,84,000	4,60,98,000	+54,81,000	−15,86,000
TOTAL .	22,28,06,010	21,89,85,000	23,55,79,000	23,01,14,000	+1,65,94,000	−54,65,000
Special Defence Works—						
47.—Special Defence Works . . .	60,48,480	61,45,000	55,93,000	53,66,000	−5,52,000	−2,27,000
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	88,91,66,720	89,38,30,000	91,46,69,000	92,35,20,000	+2,08,39,000	+88,51,000
Add—Portion of Allotments to Provincial Governments not spent by them in the year	17,86,370	...	10,05,000	...	+10,05,000	−10,05,000
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances .	41,95,610	1,16,17,000	46,43,000	75,12,000	+69,74,000	−28,69,000
Total Expenditure charged against Revenue	88,67,57,480	88,22,13,000	91,10,31,000	91,60,08,000	+2,88,18,000	+49,77,000
Surplus (+) or Deficit (—)	+46,75,350	+14,66,000	−1,08,19,000	−1,59,51,000	−1,22,85,000	−51,32,000
Expenditure not charged to Revenue—						
Capital Outlay on Railways and Irrigation Works:						
48.—State Railways	2,77,03,360	3,48,50,000	3,43,67,000	2,80,00,000	−4,83,000	−63,67,000
49.—Irrigation Works	72,96,640	55,00,000	55,00,000	75,00,000	..	+20,00,000
TOTAL .	3,50,00,000	4,03,50,000	3,98,67,000	3,55,00,000	−4,83,000	−43,67,000

GENERAL BUDGET

REVENUE AND

STATEMENT OF THE ESTIMATED REVENUE OF

FROM 1ST APRIL 1893

HEADS OF REVENUE.	INDIA, GENERAL.	CENTRAL PROVINCES.	BURMA.	ASSAM.	Number of Item.
	Vide Detailed Estimate, page 2.	*Vide* Detailed Estimate, page 114.	*Vide* Detailed Estimate, page 180.	*Vide* Detailed Estimate, page 286.	
Principal Heads of Revenue—	Rs.	Rs.	Rs.	Rs.	
I.—Land Revenue	15,84,000	72,32,000	2,37,00,000	55,33,000	1
II.—Opium	1,000	2,25,000	2,90,000	3,97,000	2
III.—Salt	2,02,00,000	...	15,67,000	...	3
IV.—Stamps	5,45,000	16,80,000	16,15,000	8,22,000	4
V.—Excise	10,33,000	27,50,000	37,56,000	26,45,000	5
VI.—Provincial Rates	1,17,000	10,11,000	10,50,000	5,90,000	6
VII.—Customs	...	...	65,00,000	...	7
VIII.—Assessed Taxes	21,86,000	4,80,000	6,96,000	2,25,000	8
IX.—Forest	5,34,000	14,00,000	48,50,000	3,74,000	9
X.—Registration	22,000	1,09,000	63,000	47,000	10
XI.—Tributes from Native States	21,97,000	2,51,000	2,81,000	50,000	11
TOTAL	2,84,19,000	1,51,38,000	4,43,68,000	1,06,83,000	12
XII.—Interest	33,54,000	45,000	52,000	2,000	13
Post Office, Telegraph, and Mint—					
XIII.—Post Office	1,53,14,000	8,000	...	...	14
XIV.—Telegraph	94,25,000	...	...	...	15
XV.—Mint	9,63,000	...	...	...	16
TOTAL	2,57,02,000	8,000	...	...	17
Receipts by Civil Departments—					
XVIA.—Law and Justice—Courts of Law	76,000	1,36,000	5,06,000	87,000	18
XVIB.—Law and Justice—Jails	3,38,000	2,72,000	3,63,000	56,000	19
XVII.—Police	17,000	1,85,000	2,31,000	1,21,000	20
XVIII.—Marine	8,50,000	...	2,93,000	..	21
XIX.—Education	14,000	93,000	22,000	43,000	22
XX.—Medical	7,000	11,000	22,000	1,000	23
XXI.—Scientific and other Minor Departments	77,000	17,000	4,000	65,000	24
TOTAL	13,79,000	7,14,000	14,41,000	3,73,000	25
Miscellaneous—					
XXII.—Receipts in aid of Superannuation, &c.	7,41,000	46,000	41,000	16,000	26
XXIII.—Stationery and Printing	1,30,000	30,000	84,000	4,000	27
XXIV.—Exchange	18,00,000	...	...	...	28
XXV.—Miscellaneous	2,16,000	82,000	4,25,000	88,000	29
TOTAL	28,87,000	1,58,000	5,50,000	1,08,000	30
Railways—					
XXVI.—State Railways (Gross Receipts)	7,17,80,000	76,42,000	74,50,000	90,000	31
XXVII.—Guaranteed Companies (net Traffic Receipts)	3,23,50,000	...	...	...	32
XXVIII.—Subsidized Companies (Repayment of Advances of Interest).	...	...	...	...	33
TOTAL	10,41,30,000	76,42,000	74,50,000	90,000	34
Irrigation—					
XXIX.—Major Works: Direct Receipts	...	...	...	...	35
Portion of Land Revenue due to Irrigation	...	...	...	...	36
XXX.—Minor Works and Navigation	58,000	...	1,12,000	...	37
TOTAL	58,000	...	1,12,000	...	38
Buildings and Roads—					
XXXI.—Military Works	3,41,000	...	53,000	4,000	39
XXXII.—Civil Works	71,000	1,70,000	2,37,000	1,54,000	40
TOTAL	4,12,000	1,70,000	2,90,000	1,58,000	41
Receipts by Military Department—					
XXXIII.—Army: Effective	46,62,000	...	...	...	42
Non-effective	3,55,000	...	...	...	43
TOTAL	50,17,000	...	...	...	44
TOTAL REVENUE	17,13,58,000	2,38,75,000	5,42,63,000	1,14,14,000	45

N.B.—The pages referred to in these columns

(*a*) This column shows, under the several heads of Revenue and Expenditure which include transactions in England, the Exchange

ESTIMATE OF INDIA.

RECEIPTS, 1893-94.

THE GOVERNMENT OF INDIA, IN INDIA AND IN ENGLAND,

TO 31ST MARCH 1894.

Number of Item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total India.	England.	Exchange.(a)	Grand Total.
	Vide Detailed Estimate, page 352.	*Vide* Detailed Estimate, page 482.	*Vide* Detailed Estimate, page 576.	*Vide* Detailed Estimate, page 648.	*Vide* Detailed Estimate, page 748.				
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	3,84,33,000	5,98,40,000	2,42,24,000	4,55,50,000	4,54,76,000	25,15,72,000	...	...	25,15,72,000
2	5,52,42,000	4,76,000	31,000	...	1,65,00,000	7,31,62,000	...	...	7,31,62,000
3	2,38,00,000	...	..	1,77,00,000	2,26,11,000	8,58,78,000	...	...	8,58,78,000
4	1,57,00,000	71,10,000	41,19,000	71,00,000	56,50,000	4,43,41,000	...	...	4,43,41,000
5	1,15,00,000	54,00,000	18,75,000	1,23,00,000	1,02,00,000	5,14,59,000	...	...	5,14,59,000
6	84,71,000	94,31,000	41,51,000	92,00,000	30,50,000	3,70,71,000	...	...	3,70,71,000
7	50,00,000	...	...	17,00,000	34,52,000	1,66,52,000	...	...	1,66,52,000
8	43,30,000	22,30,000	12,25,000	17,50,000	37,50,000	1,68,72,000	...	...	1,68,72,000
9	7,74,000	10,46,000	9,00,000	19,00,000	35,10,000	1,58,88,000	...	...	1,58,88,000
10	14,20,000	4,12,000	3,00,000	13,50,000	5,70,000	42,93,000	...	...	42,93,000
11	...	...	2,78,000	34,49,000	12,11,000	77,17,000	...	...	77,17,000
12	16,46,70,000	8,65,45,000	3,71,03,000	10,19,99,000	11,59,80,000	60,49,05,000	...	...	60,49,05,000
13	18,87,000	3,00,000	2,86,000	5,54,000	21,31,000	86,11,000	2,00,000	1,25,000	89,36,000
14	15,000	...	51,000	...	...	1,53,88,000	...	...	1,53,88,000
15	...	...	...	...	...	94,25,000	55,000	35,000	95,15,000
16	...	...	...	...	13,42,000	23,05,000	...	...	23,05,000
17	15,000	...	51,000	...	13,42,000	2,71,18,000	55,000	35,000	2,72,08,000
18	8,76,000	5,45,000	4,44,000	6,95,000	4,07,000	37,72,000	...	...	37,72,000
19	9,59,000	3,80,000	2,57,000	3,00,000	1,98,000	31,23,000	...	...	31,23,000
20	8,93,000	3,80,000	6,88,000	4,38,000	7,55,000	37,08,000	...	...	37,08,000
21	9,12,000	...	...	1,000	70,000	21,26,000	...	...	21,26,000
22	6,25,000	2,59,000	95,000	3,80,000	5,86,000	21,17,000	...	...	21,17,000
23	1,65,000	1,50,000	50,000	1,03,000	1,21,000	6,30,000	20,000	13,000	6,63,000
24	1,80,000	1,16,000	1,38,000	2,18,000	26,000	8,41,000	3,000	2,000	8,46,000
25	46,10,000	18,30,000	16,72,000	21,35,000	21,63,000	1,63,17,000	23,000	15,000	1,63,55,000
26	2,40,000	1,85,000	1,09,000	1,55,000	3,42,000	18,75,000	9,79,000	6,14,000	34,68,000
27	1,77,000	76,000	1,19,000	1,19,000	89,000	8,28,000	...	...	8,28,000
28	...	...		..	.	18,00,000	...	..	18,00,000
29	12,14,000	3,54,000	2,28,000	7,24,000	3,61,000	36,92,000	25,000	16,000	37,33,000
30	16,31,000	6,15,000	4,56,000	9,98,000	7,92,000	81,95,000	10,04,000	6,30,000	98,29,000
31	1,78,80,000	1,40,75,000	2,80,00,000	1 05,21,000	54,74,000	16,29,12,000	2,000	1,000	16,29,15,000
32	...	...	...	...	...	3,23,50,000	...	...	3,23,50,000
33	...	...	...	2,36,000	...	2,36,000	10,000	6,000	2,52,000
34	1,78,80,000	1,40,75,000	2,80,00,000	1,07,57,000	54,74,000	19,54,98,000	12,000	7,000	19 55,17,000
35	14,50,000	55,89,000	54,00,000	2,70,000	5,28,000	1,32,37,000	...	...	1,32,37,000
36	...	11,75,000	50,000	60,10,000	9,21,000	81,56,000	...	...	81,56,000
37	9,45,000	1,82,000	3,21,000	1,55,000	2,11,000	19,84,000	...	...	19,84,000
38	23,95,000	69,46,000	57,71,000	64,35,000	16,60,000	2,33,77,000	...	...	2,33,77,000
39	...	1,000	6,000	2,000	20,000	4,27,000	...	...	4,27,000
40	8,30,000	7,88,000	6,39,000	11,52,000	13,01,000	53,42,000	2,89,000	1,81,000	58,12,000
41	8,30,000	7,89,000	6,45,000	11,54 000	13,21,000	57,69,000	2,89,000	1,81,000	62,39,000
42	...	...	...	11,29,000	7,19,000	65,10,000	2,62,000	1,64,000	69,36,000
43	...	...	...	1,18,000	1,36,000	6,09,000	90,000	56,000	7,55,000
44	...	...	...	12,47,000	8,55,000	71,19,000	3,52,000	2,20,000	76,91,000
45	19,39,18,000	11,11,00,000	7,39,84,000	12,52,79,000	13,17,18,000	89,69,09,000	19,35,000	12,13,000	90,00,57,000

are those entered at foot of the Estimates.
thereon calculated in accordance with the average rate estimated to be obtained for Bills and Telegraphic Transfers sold during the year.

GENERAL BUDGET

EXPEND

STATEMENT OF THE ESTIMATED EXPENDITURE OF

FROM 1ST APRIL 1893

HEADS OF EXPENDITURE.	INDIA, GENERAL.	CENTRAL PROVINCES.	BURMA.	ASSAM.	Number of Item.
	Vide Detailed Estimate, page 4.	*Vide* Detailed Estimate, page 116.	*Vide* Detailed Estimate, page 182.	*Vide* Detailed Estimate, page 288.	
	Rs.	Rs.	Rs.	Rs.	
Direct Demands on the Revenues—					
1.—Refunds and Drawbacks	49,000	22,000	2,08,000	15,000	1
2.—Assignments and Compensations	31,13,000	64,000	...	37,000	2
Charges in respect of Collection, *viz.*—					
3.—Land Revenue	5,19,000	17,32,000	46,70,000	11,52,000	3
4.—Opium (including cost of production)	13,000	...	...	.	4
5.—Salt (including cost of production)	12,08,000	...	7,000	...	5
6.—Stamps	*—6,89,000*	53,000	45,000	35,000	6
7. Excise	27,000	51,000	65,000	11,000	7
8.—Provincial Rates	...	...	60,000	3,000	8
9.—Customs	...	...	1,91,000	...	9
10.—Assessed Taxes	4,000	1,000	22,000	2,000	10
11.—Forest	5,57,000	10,00,000	19,83,000	3,14,000	11
12.—Registration	8,000	44,000	32,000	27,000	12
TOTAL	48,09,000	29,67,000	72,83,000	15,96,000	13
Interest—					
13.—Interest on Debt* other than that charged to Railways and Irrigation Works	*—49,15,000*	42,000	13,000	1,000	14
14.—Interest on other Obligations	40,31,000	3,000	10,000	...	15
TOTAL	—8,84,000	45,000	23,000	1,000	16
Post Office, Telegraph, and Mint—					
15.—Post Office	1,30,75,000	69,000	1,31,000	42,000	17
16.—Telegraph	68,10,000	...	...	...	18
17.—Mint	4,31,000	...	...	...	19
TOTAL	2,03,16,000	69,000	1,31,000	42,000	20
Salaries and Expenses of Civil Departments—					
18.—General Administration	42,95,000	5,40,000	11,08,000	3,26,000	21
19A.—Law and Justice—Courts of Law	2,70,000	8,52,000	21,95,000	5,98,000	22
19B.—Law and Justice—Jails	12,59,000	5,78,000	12,03,000	97,000	23
20.—Police	5,73,000	15,21,000	95,09,000	12,47,000	24
21.—Marine (including River Navigation)	25,70,000	...	10,86,000	94,000	25
22.—Education	1,63,000	7,33,000	6,51,000	3,74,000	26
23.—Ecclesiastical	1,65,000	48,000	1,15,000	18,000	27
24.—Medical	2,38,000	4,04,000	4,68,000	2,89,000	28
25.—Political	47,41,000	25,000	3,26,000	1,69,000	29
26.—Scientific and other Minor Departments	21,56,000	71,000	1,20,000	44,000	30
TOTAL	1,64,39,000	47,72,000	1,67,81,000	32,56,000	31
Miscellaneous Civil Charges—					
27.—Territorial and Political Pensions	2,89,000	2,72,000	1,54,000	17,000	32
28.—Civil Furlough and Absentee Allowances	5,000	...	..	...	33
29.—Superannuation Allowances and Pensions	5,40,000	2,51,000	3,15,000	88,000	34
30.—Stationery and Printing	*—14,52,000*	1,80,000	4,73,000	80,000	35
32.—Miscellaneous	1,46,000	61,000	1,87,000	1,12,000	36
TOTAL	—4,72,000	7,64,000	11,29,000	2,97,000	37
Famine Relief and Insurance—					
33.—Famine Relief	...	...	...	...	38
34.—Construction of Protective Railways	48,000	...	...	...	39
35.—Construction of Protective Irrigation Works	...	...	...	...	40
TOTAL	48,000	...	...	...	41
Carried over	4,02,56,000	86,17,000	2,53,47,000	51,92,000	42
* The "Interest on Debt" is distributed as follows:—					
Interest on Debt (other than that charged to Railways and Irrigation Works) as above	*—49,15,000*	42,000	13,000	1,000	1
Under Railway Revenue Account	(b) 3,12,80,000	...	21,27,000	...	2
Under Irrigation	63,13,000	...	...	...	3
TOTAL	3,26,78,000	42,000	21,40,000	1,000	4

N.B.—The pages referred to in these columns

(*a*) See foot-note (*a*)

(*b*) Includes R1,94,000 charged to "Interest

(*c*) Includes R21,69,000 charged to "Interest

ITURE, 1893-94.

THE GOVERNMENT OF INDIA, IN INDIA AND IN ENGLAND,

TO 31ST MARCH 1894.

Number of item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total India.	England.	Exchange.(a)	Grand Total.
	Vide Detailed Estimate, page 354.	*Vide* Detailed Estimate, page 484.	*Vide* Detailed Estimate, page 578.	*Vide* Detailed Estimate, page 650.	*Vide* Detailed Estimate, page 750.				
	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.
1	6,93,000	1,90,000	82,000	3,24,000	6,66,000	22,49,000	...	...	22,49,000
2	2,87,000	2,66,000	1,45,000	11,76,000	96,91,000	1,47,79,000	...	...	1,47,79,000
3	46,46,000	80,37,000	38,32,000	95,91,000	69,34,000	4,11,13,000	6,000	4,000	4,11,23,000
4	2,25,00,000	...	...	...	26,000	2,25,39,000	7,000	4,000	2,25,50,000
5	41,000	...	...	22,31,000	16,11,000	50,98,000	6,000	4,000	51,08,000
6	6,14,000	1,37,000	2,06,000	2,60,000	2,45,000	9,06,000	3,94,000	2,47,000	15,47,000
7	7,16,000	1,47,000	54,000	6,59,000	3,58,000	20,88,000	...	...	20,88,000
8	4,06,000	7,000	7,000	...	52,000	5,35,000	...	...	5,35,000
9	5,52,000	...	...	1,72,000	5,30,000	14,45,000	2,000	1,000	14,48,000
10	1,93,000	18,000	12,000	20,000	52,000	3,24,000	...	...	3,24,000
11	4,81,000	10,02,000	6,74,000	16,24,000	22,52,000	98,87,000	9,000	6,000	99,02,000
12	7,34,000	2,02,000	81,000	8,10,000	2,82,000	22,20,000	...	...	22,20,000
13	3,18,63,000	1,00,06,000	50,93,000	1,68,67,000	2,26,99,000	10,31,83,000	4,24,000	2,66,000	10,38,73,000
14	1,38,000	2,72,000	2,29,000	2,00,000	2,20,000	—*38,00,000*	2,39,42,000	1,50,15,000	3,51,57,000
15	1,36,000	7,30,000	85,000	32,000	4,72,000	54,99,000	2,000	1,000	55,02,000
16	2,74,000	10,02,000	3,14,000	2,32,000	6,92,000	16,99,000	2,39,44,000	1,50,16,000	4,06,59,000
17	3,69,000	1,85,000	2,17,000	80,000	1,06,000	1,42,74,000	9,89,000	6,20,000	1,58,83,000
18	...	...	...	...	...	68,10,000	14,49,000	9,09,000	91,68,000
19	...	...	...	...	4,99,000	9,30,000	69,000	43,000	10,42,000
20	3,69,000	1,85,000	2,17,000	80,000	6,05,000	2,20,14,000	25,07,000	15,72,000	2,60,93,000
21	21,98,000	15,93,000	13,07,000	15,39,000	18,80,000	1,47,86,000	24,83,000	15,57,000	1,88,26,000
22	85,28,000	45,86,000	30,03,000	45,00,000	44,64,000	2,90,05,000	13,000	8,000	2,90,26,000
23	21,79,000	14,00,000	10,00,000	9,35,000	6,85,000	93,36,000	...	...	93,36,000
24	59,24,000	69,44,000	38,45,000	43,59,000	56,73,000	3,95,95,000	6,000	4,000	3,96,05,000
25	10,37,000	...	...	50,000	42,000	48,79,000	21,74,000	13,63,000	84,16,000
26	36,33,000	19,20,000	14,26,000	28,15,000	34,15,000	1,51,30,000	15,000	9,000	1,51,54,000
27	1,89,000	2,47,000	2,39,000	3,69,000	3,20,000	17,10,000	3,000	2,000	17,15,000
28	16,75,000	11,82,000	9,39,000	25,30,000	16,53,000	93,78,000	70,000	44,000	94,92,000
29	56,000	1,46,000	14,85,000	79,000	9,74,000	80,01,000	2,19,000	1,37,000	83,57,000
30	4,01,000	2,27,000	3,03,000	4,18,000	3,37,000	40,77,000	4,40,000	2,76,000	47,93,000
31	2,58,20,000	1,82,45,000	1,35,47,000	1,75 94,000	1,94,43,000	13,58,97,000	54,23,000	34,00,000	14,47,20,000
32	11,50,000	10,75,000	3,35,000	7,77,000	8,39,000	40,08,000	2,37,000	1,49,000	43,94,000
33	1,000	...	...	1,000	2,000	9,000	20,90,000	13,11,000	34,10,000
34	18,11,000	18,30,000	8,75,000	14,60,000	17,16,000	88,86,000	1,78,27,000	1,11,80,000	3,78,93,000
35	30,96,000	5,56,000	4,91,000	9,95,000	10,49,000	54,68,000	5,43,000	3,40,000	63,51,000
36	3,12,000	1,72,000	1,98,000	4,91,000	3,36,000	20,15,000	2,57,000	1,01,000	24,33,000
37	63,70,000	36,33,000	18,99,000	37,24,000	39,42,000	2,12,86,000	2,09,54,000	1,31,41,000	5,53,81,000
38	1,00,000	...	...	3,00,000	5 000	4,05,000	...	...	4,05,000
39	...	..	...	1,04,95,000	..	1,05,43 000	...	...	1,05,43,000
40	...	18,000	57,000	4,50,000	1,25,000	6,50,000	..	...	6,50,000
41	1,00,000	18,000	57,000	1,12,45,000	1,30,000	1,15,98,000	...	...	1,15,98,000
42	6,47,06,000	3,30,89,000	2,11,27,000	4,97,42,000	4,75,11,000	29,56,77,000	5,32,52,000	3,33,95,000	38,23,24,000
1	1,38,000	2,72,000	2,29,000	2,00,000	2,20,000	—*38,00,000*	2,39,42,000	1,50,15,000	3,51,57,000
2	..	..	...	...	...	3,34,07,000	(c) 1,21,50,000	76,19,000	5,31,76 000
3	24,48,000	29,22,000	.		...	1,16,83,000	...	...	1,16,83 000
4	25,86,000	31,94,000	2,29,000	2,00,000	2,20,000	4,12,90,000	3,60,92,000	2 26,34,000	10,00,16,000

are those entered at foot of the Estimates.
on page iv.
on Capital deposited by Companies."
chargeable against Companies on Advances."

India.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Number of Item.
	Vide Detailed Estimate, page 4.	*Vide* Detailed Estimate, page 116.	*Vide* Detailed Estimate, page 182.	*Vide* Detailed Estimate, page 288.	
	Rs.	Rs.	Rs.	Rs.	
Brought forward from page vi	4,02,56,000	86,17,000	2,53,47,000	51,92,000	1
37.—**Construction of Railways** (Charged against Revenue in addition to that under Famine Insurance)	...	...	...	13,000	2
Railway Revenue Account—					
38.—State Railways: Working Expenses	2,69,70,000	41,90,000	40,50,000	82,000	3
Interest on Debt	3,10,86,000	...	21,27,000	...	4
Annuities in purchase of Railways	...	...	...	...	5
Interest chargeable against Companies on Advances	...	...	...	...	6
Interest on Capital deposited by Companies	...	1,94,000	...	...	7
39.—Guaranteed Companies: Surplus Profits, Land and Supervision	52,29,000	1,06,000	...	65,000	8
Interest	26,000	...	...	...	9
40.—Subsidized Companies: Land, &c.	...	...	...	1,01,000	10
41.—Miscellaneous Railway Expenditure	3,45,000	1,03,000	1,52,000	...	11
Total	6,36,56,000	45,93,000	63,29,000	2,48,000	12
Irrigation—					
42.—Major Works: Working Expenses	...	...	...	...	13
Interest on Debt	63,13,000	...	...	...	14
43.—Minor Works and Navigation	1,80,000	...	11,60,000	...	15
Total	64,93,000	...	11,60,000	...	16
Buildings and Roads—					
44.—Military Works	90,15,000	10,000	17,30,000	70,000	17
45.—Civil Works	20,56,000	23,56,000	78,56,000	31,83,000	18
Total	1,10,71,000	23,66,000	95,86,000	32,53,000	19
Army Services—					
46.—Army: Effective	8,81,80,000	...	...	...	20
Non-effective	45,35,000	...	...	...	21
Total	9,27,15,000	...	...	...	22
Special Defence Works—					
47.—Special Defence Works	25,23,000	...	...	...	23
Total Expenditure, Imperial and Provincial	21,67,14,000	1,55,76,000	4,24,22,000	87,06,000	24
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	*6,000*	*8,99,000*	*10,42,000*	*7,47,000*	25
Total Expenditure charged against Revenue	21,67,08,000	1,46,77,000	4,13,80,000	79,59,000	26
Expenditure not charged to Revenue—					
Capital Outlay on Railways and Irrigation Works:					
48.—State Railways	*—4,46,000*	*—2,05,000*	27,68,000	4,00,000	27
49.—Irrigation Works	7,00,000	...	...	...	28
Total	2,54,000	*—2,05,000*	27,68,000	4,00,000	29

N.B.—The pages referred to in these columns
(*a*) See foot-note (*a*)

Number of Item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total India.	England.	Exchange. (a)	Grand Total.
	Vide Detailed Estimate, page 354.	*Vide* Detailed Estimate, page 484.	*Vide* Detailed Estimate, page 578.	*Vide* Detailed Estimate, page 650.	*Vide* Detailed Estimate, page 750.				
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	6,47,96,000	3,30,89,000	2,11,27,000	4,97,42,000	4,75,11,000	29,56,77,000	5,32,52,000	3,33,95,000	38,23,24,000
2	...	...	...	6,75,000	63,000	7,51,000	...	...	7,51,000
3	97,50,000	70,90,000	1,83,50,000	66,93,000	37,00,000	8,08,75,000	...	...	8,08,75,000
4	...	...	...	...	...	3,32,13,000	99,81,000	62,59,000	4,94,53,000
5	...	...	...	...	...	...	1,69,97,000	1,06,59,000	2,76,56,000
6	...	...	...	...	...	...	21,69,000	13,60,000	35,29,000
7	...	1,26,000	...	...	...	3,20,000	67,88,000	42,57,000	1,13,65,000
8	1,08,000	1,25,000	...	1,60,000	3,39,000	61,32,000	...	...	61,32,000
9	...	...	...	...	...	26,000	2,15,49,000	1,35,14,000	3,50,89,000
10	18,000	40,000	14,000	1,11,000	...	2,84,000	...	...	2,84,000
11	1,38,000	62,000	1,95,000	80,000	...	10,75,000	...	...	10,75,000
12	1,00,14,000	74,43,000	1,85,59,000	70,44,000	40,39,000	12,19,25,000	5,74,84,000	3,60,49,000	21,54,58,000
13	13,98,000	24,84,000	22,81,000	12,05,000	3,93,000	77,61,000	...	...	77,61,000
14	24,48,000	29,22,000	...	...	...	1,16,83,000	...	...	1,16,83,000
15	15,75,000	3,00,000	6,66,000	32,28,000	20,41,000	91,50,000	4,000	3,000	91,57,000
16	54,21,000	57,06,000	29,47,000	44,33,000	24,34,000	2,85,94,000	4,000	3,000	2,86,01,000
17	28,000	20,000	6,66,000	1,18,000	1,90,000	1,18,47,000	92,000	58,000	1,19,97,000
18	76,71,000	58,36,000	44,03,000	75,33,000	65,77,000	4,74,71,000	8,84,000	5,54,000	4,89,09,000
19	76,99,000	58,56,000	50,69,000	76,51,000	67,67,000	5,93,18,000	9,76,000	6,12,000	6,09,06,000
20	...	...	...	3,11,27,000	2,81,95,000	14,75,02,000	2,24,41,000	1,40,73,000	18,40,16,000
21	...	...	...	33,09,000	15,89,000	94,33,000	2,25,34,000	1,41,31,000	4,60,98,000
22	...	...	...	3,44,36,000	2,97,84,000	15,69,35,000	4,49,75,000	2,82,04,000	23,01,14,000
23	...	...	...	...	...	25,23,000	17,47,000	10,96,000	53,66,000
24	8,79,30,000	5,20,94,000	4,77,02,000	10,39,81,000	9,05,98,000	66,57,23,000	15,84,38,000	9,93,59,000	92,35,20,000
25	*4,52,000*	*5,05,000*	*6,48,000*	*19,04,000*	*13,09,000*	*75,12,000*	...	...	*75,12,000*
26	8,74,78,000	5,15,89,000	4,70,54,000	10,20,77,000	8,92,89,000	65,82,11,000	15,84,38,000	9,93,59,000	91,60,08,000
27	2,58,000	17,95,000	45,15,000	5,000	1,69,000	92,59,000	1,15,18,000	72,23,000	2,80,00,000
28	5,15,000	7,00,000	33,42,000	17,00,000	4,00,000	73,57,000	88,000	55,000	75,00,000
29	7,73,000	24,95,000	78,57,000	17,05,000	5,69,000	1,66,16,000	1,16,06,000	72,78,000	3,55,00,000

are those entered at foot of the Estimates.
on page iv.

LIBRARY

GOVERNMENT OF INDIA.

CIVIL

BUDGET ESTIMATE

FOR THE YEAR

1893-94.

G. I. C. P. O.—No. 816 C. G.—3-8-93—150.

CIVIL BUDGET ESTIMATE

General Abstract of

REVENUE AND RECEIPTS.	Reference to Detailed Estimate.	Budget, 1893-94.			Revised, 1892-93.			No. of item.
		Imperial.	Local.	Total.	Imperial.	Local.	Total.	
Civil Heads.	Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I.—Land Revenue	6	15,84,000	...	15,84,000	13,68,000	...	13,68,000	1
II.—Opium	6	1,000	...	1,000	2,000	...	2,000	2
III.—Salt	7	2,02,00,000	...	2,02,00,000	2,12,00,000	...	2,12,00,000	3
IV.—Stamps	7	5,45,000	...	5,45,000	5,38,000	...	5,38,000	4
V.—Excise	8	10,26,000	7,000	10,33,000	10,33,000	7,000	10,40,000	5
VI.—Provincial Rates	8	48,000	69,000	1,17,000	6,000	61,000	67,000	6
VIII.—Assessed Taxes	9	21,86,000	...	21,86,000	21,91,000	...	21,91,000	7
IX.—Forest	9	5,34,000	...	5,34,000	6,00,000	...	6,00,000	8
X.—Registration	9	22,000	...	22,000	22,000	...	22,000	9
XI.—Tributes from Native States	10	21,97,000	...	21,97,000	22,32,000	...	22,32,000	10
XII.—Interest	11	33,54,000	...	33,54,000	33,39,000	...	33,39,000	11
XIII.—Post Office	11	1,53,14,000	...	1,53,14,000	1,48,39,000	...	1,48,39,000	12
XIV.—Telegraph	12	94,25,000	...	94,25,000	92,25,000	...	92,25,000	13
XV.—Mint	12	9,63,000	...	9,63,000	12,64,000	...	12,64,000	14
XVIA.—Law and Justice—Courts of Law	12	76,000	...	76,000	1,09,000	1,000	1,10,000	15
XVIB.—Law and Justice—Jails	12	3,38,000	...	3,38,000	3,12,000	...	3,12,000	16
XVII.—Police	13	5,000	12,000	17,000	6,000	10,000	16,000	17
XVIII.—Marine	14	8,50,000	...	8,50,000	10,20,000	...	10,20,000	18
XIX.—Education	14	12,000	2,000	14,000	10,000	2,000	12,000	19
XX.—Medical	14	2,000	5,000	7,000	2,000	6,000	8,000	20
XXI.—Scientific and other Minor Departments	15	75,000	2,000	77,000	98,000	2,000	1,00,000	21
XXII.—Receipts in aid of Superannuation, etc.	15	7,41,000	...	7,41,000	7,45,000	...	7,45,000	22
XXIII.—Stationery and Printing	15	1,30,000	...	1,30,000	1,30,000	...	1,30,000	23
XXIV.—Gain by Exchange, etc.	16	18,00,000	...	18,00,000	5,78,000	...	5,78,000	24
XXV.—Miscellaneous	16	1,97,000	19,000	2,16,000	2,11,000	19,000	2,30,000	25
XXXII.—Civil Works	17	...	23,000	23,000	...	23,000	23,000	26
Total Civil Heads		6,16,25,000	1,39,000	6,17,64,000	6,10,80,000	1,31,000	6,12,11,000	27
Departmental Heads.								
For Details, see separate Estimates.								
XXVI.—State Railways Gross Receipts		7,17,80,000	...	7,17,80,000	7,14,60,000	...	7,14,60,000	28
XXVII.—Guaranteed Companies (Net Traffic Receipts)		3,23,50,000	...	3,23,50,000	3,26,00,000	...	3,26,00,000	29
XXX.—Irrigation—Minor Works and Navigation		58,000	...	58,000	54,000	...	54,000	30
XXXI.—Military Works		3,41,000	...	3,41,000	3,41,000	...	3,41,000	31
XXXII.—Civil Works		48,000	...	48,000	50,000	...	50,000	32
XXXIII.—Army: Effective		46,62,000	...	46,62,000	48,91,000	...	48,91,000	33
XXXIII.—Army: Non-Effective		3,55,000	...	3,55,000	3,56,000	...	3,56,000	34
Total Departmental Heads		10,95,94,000	...	10,95,94,000	10,97,52,000	...	10,97,52,000	35
TOTAL REVENUE AND RECEIPTS		17,12,19,000	1,39,000	17,13,58,000	17,08,32,000	1,31,000	17,09,63,000	36

(a) Includes Departmental Receipts, which are distributed by Provinces in the Finance and Revenue Accounts, but

Net Increase of Revenue and Receipts

FOR THE YEAR 1893-94.

REVENUE AND RECEIPTS.

No. of item.	Budget, 1892-93.			Accounts, 1891-92.			Budget Estimate, 1893-94, compared with Revised, 1892-93.	
	Imperial.	Local.	Total.	Imperial.	Local.	Total.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	12,88,000	...	12,88,000	13,86,422	308	13,86,730	2,16,000	...
2	3,000	...	3,000	2,401	...	2,401	...	1,000
3	1,98,00,000	...	1,98,00,000	1,97,11,355	...	1,97,11,355	...	10,00,000
4	5,28,000	...	5,28,000	4,80,867	...	4,80,867	7,000	...
5	9,29,000	6,000	9,35,000	9,29,791	6,435	9,36,226	...	7,000
6	6,000	58,000	64,000	6,564	62,922	69,486	50,000	...
7	21,35,000	...	21,35,000	(a) 21,76,067	...	21,76,067	...	5,000
8	4,60,000	...	4,60,000	5,04,376	...	5,04,376	...	66,000
9	20,000	...	20,000	20,261	...	20,261	...	...
10	21,95,000	...	21,95,000	21,89,853	...	21,89,853	...	35,000
11	36,98,000	...	36,98,000	32,65,437	280	32,65,717	15,000	...
12	1,49,17,000	...	1,49,17,000	1,43,85,888	...	1,43,85,888	4,75,000	...
13	88,40,000	...	88,40,000	90,09,269	...	90,09,269	2,00,000	...
14	9,17,000	...	9,17,000	12,10,478	...	12,10,478	...	3,01,000
15	55 000	...	55,000	84,256	79	84,335	...	34,000
16	3,49,000	...	3,49,000	3,18,792	...	3,18,792	26,000	...
17	18,000	8,000	26,000	42,443	9,123	51,566	1,000	...
18	8,75,000	...	8,75,000	8,65,894	...	8,65,894	...	1,70,000
19	11,000	2,000	13,000	9,955	578	10,533	2,000	...
20	2,000	5,000	7,000	1,779	6,148	7,927	...	1,000
21	76,000	2,000	78,000	99,562	425	99,987	...	23,000
22	7,77,000	...	7,77,000	7,94 818	...	7,94,818	...	4,000
23	1,06,000	...	1,06,000	1,46,770	52	1,46,822	...	...
24	17,85,000	...	17,85,000	3,15,290	...	3,15,290	12,22,000	...
25	1,75,000	18,000	1,93,000	2,27,927	19,506	2,47,433	...	14,000
26	...	23,000	23,000	226	27,567	27,793	...	...
27	5,99,65,000	1,22,000	6,00,87,000	5,81,86,741	1,33,423	5,83,20,164	22,14,000	16,61,000
28	6,59,32,000	...	6,59,32,000	7,17,55,061	...	7,17,55,061	3,20,000	...
29	3,26,00,000	...	3,26,00,000	3,49,31,182	...	3,49,31,182	...	2,50,000
30	40,000	...	40,000	25,039	...	25,039	4,000	...
31	3,41,000	...	3,41,000	4,43,146	...	4,43,146	...	...
32	39,000	...	39,000	45,425	64	45,489	...	2,000
33	45,74,000	...	45,74,000	45,33,687	...	45,33,687	...	2,29,000
34	3,08,000	...	3,08,000	4,04,541	...	4,04,541	...	1,000
35	10,38,34,000	...	10,,38,34,000	11,21,38,081	64	11,21,38,145	3,24,000	4,82,000
36	16,37,99,000	1,22,000	16,39,21,000	17,03,24,822	1,33,487	17,04,58,309	25,38,000	21,43,000
							3,95,000	

consolidated here to admit of comparison being made with the provision in the Estimates.
in 1893-94, Rs. 3,95,000

CIVIL BUDGET ESTIMATE

General Abstract

EXPENDITURE.	Reference to Detailed Estimate.	Budget, 1893-94. Imperial.	Budget, 1893-94. Local.	Budget, 1893-94. Total.	Revised, 1892-93. Imperial.	Revised, 1892-93. Local.	Revised, 1892-93. Total.	No. of item.
Civil Heads.	Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1.—Refunds and Drawbacks	18	49,000	...	49,000	45,000	...	45,000	1
2.—Assignments and Compensations	18	31,13,000	...	31,13,000	31,00,000	...	31,00,000	2
3.—Land Revenue	19	4,88,000	31,000	5,19,000	4,69,000	31,000	5,00,000	3
4.—Opium	22	13,000	...	13,000	13,000	...	13,000	4
5.—Salt	23	12,08,000	...	12,08,000	10,25,000	...	10,25,000	5
6.—Stamps	25	*—6,89,000*	...	*—6,89,000*	*—6,54,000*	...	*—6,54,000*	6
7.—Excise	26	27,000	...	27,000	40,000	...	40,000	7
10.—Assessed Taxes	27	4,000	...	4,000	1,000	...	1,000	8
11.—Forest	27	5,57,000	...	5,57,000	5,24,000	...	5,24,000	9
12.—Registration	29	8,000	...	8,000	7,000	...	7,000	10
13.—Interest on Ordinary Debt	30	*—49,15,000*	...	*—49,15,000*	*—16,24,000*	...	*—16,24,000*	11
14.—Interest on other Obligations	31	40,31,000	...	40,31,000	37,33,000	...	37,33,000	12
15.—Post Office	32	1,30,74,000	1,000	1,30,75,000	1,28,13,000	1,000	1,28,14,000	13
16.—Telegraph	38	68,10,000	...	68,10,000	63,55,000	...	63,55,000	14
17.—Mint	38	4,31,000	...	4,31,000	4,47,000	...	4,47,000	15
18.—General Administration	40	42,93,000	2,000	42,95,000	42,39,000	1,000	42,40,000	16
19A.—Law and Justice—Courts of Law	51	2,79,000	...	2,79,000	2,76,000	...	2,76,000	17
19B.—Law and Justice—Jails	54	12,59,000	...	12,59,000	12,32,000	...	12,32,000	18
20.—Police	59	5,58,000	15,000	5,73,000	5,45,000	10,000	5,55,000	19
21.—Marine	66	25,70,000	...	25,70,000	28,80,000	...	28,80,000	20
22.—Education	66	1,50,000	13,000	1,63,000	1,41,000	12,000	1,53,000	21
23.—Ecclesiastical	70	1,65,000	...	1,65,000	1,64,000	...	1,64,000	22
24.—Medical	72	2,18,000	20,000	2,38,000	2,13,000	20,000	2,33,000	23
25.—Political	76	47,41,000	...	47,41,000	47,53,000	...	47,53,000	24
26.—Scientific and other Minor Departments	81	21,53,000	3,000	21,56,000	21,15,000	2,000	21,17,000	25
27.—Territorial and Political Pensions	99	2,89,000	...	2,89,000	2,84,000	...	2,84,000	26
28.—Civil Furlough and Absentee Allowances	100	5,000	...	5,000	5,000	...	5,000	27
29.—Superannuation Allowances and Pensions	101	5,40,000	...	5,40,000	5,48,000	...	5,48,000	28
30.—Stationery and Printing	102	*—14,52,000*	...	*—14,52,000*	*—13,87,000*	...	*—13,87,000*	29
32.—Miscellaneous	105	1,41,000	5,000	1,46,000	3,10,000	7,000	3,17,000	30
33.—Famine Relief	105	...	...	...	1,60,000	...	1,60,000	31
36.—Reduction of Debt	105	...	...	...	...	...	...	32
38.—State Railways—Interest on Debt	106	3,10,86,000	...	3,10,86,000	2,93,77,000	...	2,93,77,000	33
42.—Irrigation—Interest on Debt	106	63,13,000	...	63,13,000	60,63,000	...	60,63,000	34
45.—Civil Works	106	50,000	14,000	64,000	2,32,000	11,000	2,43,000	35
		7,75,67,000	1,04,000	7,76,71,000	7,84,44,000	95,000	7,85,39,000	36
Deduct—Local Deficit		...	*6,000*	*6,000*	...	*8,000*	*8,000*	37
Total Civil Heads		7,75,67,000	98,000	7,76,65,000	7,84,44,000	87,000	7,85,31,000	38
Departmental Heads.								
For Details, see separate Estimates.								
34.—Construction of Protective Railways		48,000	—	48,000	...	...	...	39
38.—State Railways—Working Expenses		2,69,70,000	...	2,69,70,000	2,67,53,000	...	2,67,53,000	40
39.—Guaranteed Companies—Surplus Profits, etc.		52,29,000	...	52,29,000	53,75,000	...	53,75,000	41
Interest		26,000	...	26,000	28,000	...	28,000	42
40.—Subsidised Companies—Land, etc.		...	...	...	...	...	...	43
41.—Miscellaneous Railway Expenditure		3,45,000	...	3,45,000	2,36,000	...	2,36,000	44
43.—Irrigation—Minor Works and Navigation		1,80,000	...	1,80,000	4,70,000	...	4,70,000	45
44.—Military Works		90,15,000	...	90,15,000	87,73,000	...	87,73,000	46
45.—Civil Works		19,51,000	41,000	19,92,000	17,49,000	44,000	17,93,000	47
46.—Army: Effective		8,81,80,000	...	8,81,80,000	8,68,11,000	...	8,68,11,000	48
46.—Army: Non-Effective		45,35,000	...	45,35,000	44,24,000	...	44,24,000	49
47.—Special Defence Works		25,23,000	...	25,23,000	27,93,000	...	27,93,000	50
Total Departmental Heads		13,90,02,000	41,000	13,90,43,000	13,74,12,000	44,000	13,74,56,000	51
TOTAL EXPENDITURE		21,65,69,000	1,39,000	21,67,08,000	21,58,56,000	1,31,000	21,59,87,000	52

(a) Includes Departmental charges, which are distributed by Provinces in the Finance and Revenue Accounts, but consolidated here

Net Increase of Expenditure

The following is the estimated cost of collecting

Land Revenue . . . . 32·705 per cent.
Salt . . . . . 5·980 ,,

FOR THE YEAR 1893-94.

OF EXPENDITURE.

No. of item.	Budget, 1892-93.			Accounts, 1891-92.			Budget Estimate, 1893-94, compared with Revised, 1892-93.	
	Imperial.	Local.	Total.	Imperial.	Local.	Total.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	47,000	...	47,000	53,690	...	53,690	4,000	...
2	31,17,000	...	31,17,000	31,30,466	...	31,30,466	13,000	...
3	5,21,000	31,000	5,52,000	4,56,288	30,574	4,86,862	19,000	...
4	13,000	...	13,000	12,383	...	12,383	...	...
5	12,07,000	...	12,07,000	11,56,848	...	11,56,848	1,83,000	...
6	*—6,45,000*	...	*—6,45,000*	*—3,55,506*	...	*—3,55,506*	...	35,000
7	18,000	...	18,000	18,447	...	18,447	...	13,000
8	4,000	...	4,000	(a) 772	...	772	3,000	...
9	4,79,000	...	4,79,000	4,37,606	...	4,37,606	33,000	...
10	9,000		9,000	6,053	...	6,053	1,000	...
11	*—21,57,000*	...	*—21,57,000*	*—2,24,578*	...	*—2,24,578*	...	32,91,000
12	36,37,000	...	36,37,000	40,65,256	...	40,65,256	2,98,000	...
13	1,29,45,000	1,000	1,29,46,000	1,24,20,299	724	1,24,21,023	2,61,000	...
14	64,23,000	...	64,23,000	61,15,527	...	61,15,527	4,55,000	...
15	4,57,000	...	4,57,000	4,12,537	...	4,12,537	..	16,000
16	42,82,000	2,000	42,84,000	42,73,281	1,293	42,74,574	55,000	...
17	2,84,000	...	2,84,000	2,77,717	...	2,77,717	3,000	...
18	12,37,000	...	12,37,000	12,15,828	206	12,16,034	27,000	...
19	5,56,000	11,000	5,67,000	5,30,448	12,818	5,43,266	18,000	...
20	29,70,000	...	29,70,000	24,45,891	...	24,45,891	...	3,10,000
21	1,37,000	13,000	1,50,000	1,37,696	12,206	1,49,902	10,000	...
22	1,73,000	...	1,73,000	1,43,776	...	1,43,776	1,000	...
23	2,07,000	18,000	2,25,000	1,96,248	19,134	2,15,382	5,000	...
24	46,72,000	...	46,72,000	44,07,880	282	44,08,162	...	12,000
25	23,40,000	3,000	23,43,000	20,61,114	2,182	20,63,296	39,000	...
26	2,89,000	...	2,89,000	3,95,274	...	3,95,274	5,000	...
27	5,000	...	5,000	5,161	...	5,161	...	...
28	6,81,000	...	6,81,000	6,95,998	107	6,96,105	...	8,000
29	*—12,66,000*	...	*—12,66,000*	*—13,53,384*	566	*—13,52,818*	...	65,000
30	1,61,000	6,000	1,67,000	1,86,989	5,508	1,92,497	..	1,71,000
31	...	...	...	61,330	...	61,330	...	1,60,000
32	...	...	...	68,21,702	...	68,21,702	...	...
33	2,93,09,000	...	2,93,09,000	2,48,00,373	...	2,48,00,373	17,09,000	...
34	60,52,000	...	60,52,000	58,95,799	...	58,95,799	2,50,000	...
35	2,00,000	11,000	2,11,000	73,496	10,876	84,372	...	1,79,000
36	7,83,64,000	96,000	7,84,60,000	8,09,78,705	96,476	8,10,75,181	33,92,000	42,60,000
37	...	*20,000*	*20,000*	...	*414*	*414*	...	*2,000*
38	7,83,64,000	76,000	7,84,40,000	8,09,78,705	96,062	8,10,74,767	33,92,000	42,58,000
39	...	...	...	...	...	...	48,000	...
40	2,52,56,000	...	2,52,56,000	2,73,91,209	...	2,73,91,209	2,17,000	...
41	50,86,000	...	50,86,000	68,99,870	...	68,99,870	...	1,46,000
42	3,86,000	...	3,86,000	3,71,709	...	3,71,709	...	2,000
43	41,000	...	41,000	...	...	...	...	...
44	3,49,000	...	3,49,000	2,40,505	...	2,40,505	1,09,000	...
45	5,39,000	...	5,39,000	3,68,340	...	3,68,340	...	2,90,000
46	89,90,000	...	89,90,000	99,00,305	...	99,00,305	2,42,000	...
47	22,05,000	46,000	22,51,000	20,90,576	37,427	21,28,003	1,99,000	...
48	8,25,61,000	...	8,25,61,000	8,92,02,732	...	8,92,02,732	13,69,000	...
49	42,91,000	...	42,91,000	45,73,100	...	45,73,100	1,11,000	...
50	27,09,000	...	27,09,000	30,47,097	...	30,47,097	...	2,70,000
51	13,24,13,000	46,000	13,24,59,000	14,40,85,443	37,427	14,41,22,870	22,95,000	7,08,000
52	21,07,77,000	1,22,000	21,08,99,000	22,50,64,148	1,33,489	22,51,97,637	56,87,000	49,66,000
							7,21,000	

to admit of comparison being made with the provision in the Estimates.

in 1893-94, Rs. 7,21,000.

the undermentioned Revenues :—

Stamps . 2·936 per cent.
Excise . 2·614 „

CIVIL BUDGET ESTIMATE

OF

REVENUE AND RECEIPTS

FOR THE YEAR

1893-94.

I.—LAND REVENUE.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
Ordinary Revenue—				
Fixed collections	7,59,130	5,88,900	5,67,080	6,41,284
Fluctuating collections	6,86,480	6,49,400	6,28,060	6,32,529
Surplus collections	200	100	200	738
Arrear collections	300	...	100	...
Quit-rent realized from Inamdars	10	...	10	...
Total Ordinary Revenue	14,46,120	12,38,400	11,95,450	12,74,551
Sale of Government Estates (Port Blair)	710	770	900	1,351
Sale-Proceeds of Waste Lands and Redemption of Land Tax	15,000	17,000	15,000	8,629
Moturpha (House Tax) Collections	15,320	14,330	14,100	15,471
Miscellaneous	1,06,700	97,500	62,130	86,420
	15,83,850		12,87,580	
Add—For rounding	150		420	
TOTAL IMPERIAL	15,84,000	13,68,000	12,88,000	13,86,422
LOCAL.				
Miscellaneous	310	280	310	308
Deduct—For rounding	*310*	*280*	*310*	...
TOTAL LOCAL	...	...	...	308
TOTAL	15,84,000	13,68,000	12,88,000	13,86,730

II.—OPIUM.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Cost Price of (Bengal) Opium sold in Excise Department (*Port Blair*)	1,300	2,000	2,630	2,400
Opium Pass Fees	10	...	1	1
	1,310		2,640	
Add or Deduct—For rounding	*310*		360	
TOTAL	1,000	2,000	3,000	2,401

III.—SALT.

Imperial.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Proceeds of Sale of Government Salt—				
Sambhar Lake Receipts	8,50,000	8,50,000	7,25,000	7,88,672
Punjab Mines	93,800	97,500	95,000	92,630
Kohat Mines	2,64,000	2,75,000	2,75,000	2,94,533
Share of Mandi Revenue	40,000	40,000	40,000	40,076
Rajputana Salt Sources—				
Didwana Lake	25,000	26,000	26,000	28,633
Pachbudra	33,000	40,000	45,000	34,576
Phaloudi	2,800	2,500	5,000	3,940
Total Proceeds of Sale of Government Salt	13,08,600	13,31,000	12,11,000	12,83,060
Excise Duty on Salt—				
Salt Department	1,87,16,000	1,96,81,500	1,84,13,600	1,82,46,155
Baluchistan (Quetta)	2,600	1,600	1,400	2,358
Total Excise Duty on Salt	1,87,18,600	1,96,83,100	1,84,15,000	1,82,48,513
Fees and Cesses—				
Government Proprietary Share in Sultanpur Salt Produce	15,000	14,000	20,000	13,499
Fees and Licenses of Saline Works	65,000	60,000	60,000	66,225
Total Fees and Cesses	80,000	74,000	80,000	79,724
Fines and Forfeitures	2,300	2,300	2,300	379
Miscellaneous	90,000	1,10,000	91,800	99,679
	2,01,99,500	2,12,00,400	1,98,00,100	
Add or Deduct—For rounding	500	*400*	*100*	
TOTAL	2,02,00,000	2,12,00,000	1,98,00,000	1,97,11,355

IV.—STAMPS.

Imperial.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Sale of General Stamps—				
One-anna Stamps for Receipts and Cheques	93,950	93,930	93,430	81,366
Bills of Exchange or Hoondies	37,540	37,870	36,710	32,537
Other General Stamps	1,04,900	1,05,860	1,03,660	99,647
Total Sale of General Stamps	2,36,390	2,37,660	2,33,800	2,13,550
Sale of Court-fee Stamps	3,04,210	2,97,100	2,91,110	2,61,802
Sale of Plain Paper to be used with Court-fee Stamps	80	50	80	50
Duty on Impressing Documents	1,010	780	910	777
Fines and Penalties	2,720	2,390	1,920	2,561
Miscellaneous	110	50	110	2,127
	5,44,520	5,38,030	5,27,930	
Add or Deduct—For roundin	480	*30*	*70*	
TOTAL	5,45,000	5,38,000	5,28,000	4,80,867

V.—EXCISE.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
License and Distillery Fees and Duties for the Sale of Liquors and Drugs—				
License Fees	78,610	54,970	58,310	1,45,478
Distillery Fees	80,040	1,11,300	69,600	1,35,401
Still-head Duty	6,95,250	7,16,000	6,39,000	4,90,527
Opium License Fees	1,000	1,000	1,000	} 76,229
Farm of other Drugs	98,260	71,700	83,600	
Rent of Toddy Trees	10,050	10,000	10,000	9,460
Duty on Beer	20,000	19,000	18,600	17,300
Proportionate share of Toddy Revenue recoverable from Maisur State	19,710	19,700	16,200	19,711
One-anna establishment cess on the issue of Arrack to the Civil and Military Station, Bangalore	...	6,000	6,000	...
Total License and Distillery Fees, &c.	10,02,920	10,09,670	9,02,310	8,94,106
Transit Duty on Excise Opium	10,000	10,000	10,000	10,879
Gain on Sale-proceeds of Excise Opium	7,690	8,000	11,850	10,920
Duty on Ganja	...	...	...	2,720
Fines, Confiscations and Miscellaneous	5,700	5,300	5,070	11,166
	10,26,310	10,32,970	9,29,230	
Add or Deduct—For rounding	*310*	30	*230*	
TOTAL IMPERIAL	10,26,000	10,33,000	9,29,000	9,29,791
LOCAL.				
License and Distillery Fees and Duties for the Sale of Liquors and Drugs—				
License Fees	3,860	3,780	3,340	3,569
Farm of other Drugs	430	400	400	...
Total License and Distillery Fees, &c.	4,290	4,180	3,740	3,569
Transit Duty on Excise Opium (Indore)	2,900	2,540	2,500	2,866
	7,190	6,720	6,240	
Add or Deduct—For rounding	*190*	280	*240*	
TOTAL LOCAL	7,000	7,000	6,000	6,435
TOTAL	10,33,000	10,40,000	9,35,000	9,36,226

VI.—PROVINCIAL RATES.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Rates and Cesses on Lands—				
Educational Plough Tax (Coorg)	5,750	5,750	5,750	6,564
Local Cess under New Regulations (Coorg)	42,000	...	..	...
	47,750	5,750	5,750	
Add—For rounding	250	250	250	
Total Rates and Cesses on Lands	48,000	6,000	6,000	6,564
TOTAL IMPERIAL	48,000	6,000	6,000	6,564
LOCAL.				
Rates and Cesses on Lands—				
Cess on Lands (Patwari) (Ajmere)	32,500	30,000	30,000	26,853
3½ per cent. Cess on Lands (Ajmere)	20,800	14,000	14,000	18,090
One per cent. Road-cess (Indore)	170	} 300	170	286
One per cent. School-cess (Indore)	130		130	...
Total Rates and Cesses on Lands	53,600	44,300	44,300	45,229
Miscellaneous—				
One per cent Local Cess on exportation of Malwa Opium (Indore)	15,500	16,700	14,000	17,693
	69,100	61,000	58,300	
Deduct—For rounding	*100*	...	*300*	
TOTAL LOCAL	69,000	61,000	58,000	62,942
TOTAL	1,17,000	67,000	64,000	69,486

VIII.—ASSESSED TAXES.

Imperial.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Income Tax—				
Deductions by Government from Salaries and Pensions—	Rs.	Rs.	Rs.	Rs.
Civil Department	2,83,300	2,81,690	2,82,340	2,73,916
Post Office do.	66,000	66,000	66,000	65,120
Telegraph do.	77,000	77,000	77,000	76,063
Marine do.	21,000	20,000	21,000	20,590
Military do.	5,16,000	5,12,000	5,15,000	5,15,121
Public Works do.	4,96,000	5,02,000	4,90,000	4,95,900
Total Deductions by Government from Salaries and Pensions	14,59,300	14,58,690	14,51,340	14,46,710
Deductions by Government from Interest on Government Securities	5,50,610	5,50,090	5,49,830	5,50,444
Ordinary Collections	1,01,240	1,04,130	98,320	1,15,374
Recoveries from Profits of Railway Companies—				
From the E. I. Railway Co.'s share of surplus profits	70,000	73,000	30,500	51,720
On 50 per cent. of the gross earnings of the Delhi, Umballa and Kalka Railway	5,000	5,000	5,000	11,819
	21,86,150	21,90,910	21,34,990	
Add or *Deduct*—For rounding	*150*	90	10	
TOTAL	21,86,000	21,91,000	21,35,000	21,76,067

IX.—FOREST.

Imperial.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
I.—Timber and other Produce removed from the Forests by Government Agency—	Rs.	Rs.	Rs.	Rs.
(*a*) Timber	3,66,250	4,16,837	3,16,000	3,21,638
(*b*) Firewood and Charcoal	10,650	3,150	13,150	2,124
(*c*) Bamboos	...	...	...	239
(*d*) Sandal wood	70,500	80,000	40,000	68,708
(*e*) Grass and other minor produce	3,950	1,250	6,250	508
Total Timber, &c., removed by Govt. Agency	4,51,350	5,01,237	3,75,400	3,93,217
II.—Timber and other Produce removed from the Forests by Consumers or Purchasers—				
(*a*) Timber	22,400	29,900	19,850	25,984
(*b*) Firewood and Charcoal	10,790	9,740	8,640	6,120
(*c*) Bamboos	4,280	5,280	5,280	3,698
(*d*) Grazing and Fodder Grass	8,600	11,000	9,900	17,285
(*e*) Other minor produce	5,160	3,780	6,080	7,705
Cardamom	15,000	23,500	18,000	29,811
Total Timber, &c., removed by Consumers, &c.	66,230	83,200	67,750	90,603
III.—Confiscated Drift and Waif Wood	...	...	...	4
IV.—Revenue from Forests not managed by Government	14,000	12,000	14,100	16,343
V.—Miscellaneous—				
(*a*) Fines and Forfeitures	500	550	500	830
(*b*) Refunds	550	945	600	199
(*c*) Other Sources	1,600	2,068	1,550	3,180
Total Miscellaneous	2,650	3,563	2,650	4,209
	5,34,230		4,59,900	
Add or *Deduct*—For rounding	*230*		100	
TOTAL	5,34,000	6,00,000	4,60,000	5,04,376

X.—REGISTRATION.

Imperial.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Fees for Registering Documents	19,100	19,770	17,290	17,398
Fees for Copies of Registered Documents	1,680	1,600	1,800	1,533
Miscellaneous	750	930	460	1,330
	21,530	22,300	19,550	
Add or *Deduct*—For rounding	470	*300*	450	
TOTAL	22,000	22,000	20,000	20,261

XI.—TRIBUTES FROM NATIVE STATES.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Imperial.	Rs.	Rs.	Rs.	Rs.
Tributes.				
Tribute from Banswara (Rajputana)	32,390	32,390	32,390	35,728
" Boondee "	1,20,000	1,20,000	1,20,000	1,20,000
" Doongurpur "	27,400	27,400	27,400	27,387
" Holkar's State (Indore)	6,050	6,050	6,050	6,051
" Jeypur (Rajputana)	4,00,000	4,00,000	4,00,000	4,00,000
" Jhalawar "	80,000	80,000	80,000	80,000
" Jodhpur "	98,000	98,000	98,000	98,000
" Kotah "	1,84,720	1,84,720	1,84,720	1,84,720
" Nizam's Govt. on account of Mahratta Choute (Haiderabad)	1,08,110	108,110	1,08,110	1,08,108
" Oodeypur (Rajputana)	2,00,000	2,35,000	2,00,000	1,65,000
	12,56,670	12,91,670	12,56,670	12,24,994
Tributes from various Petty States:—				
Ajehgurh State (Nowgong-Bundelkhand)	7,010	7,010	7,010	4,676
Amjeera State (Indore)	34,398	34,398	34,400	34,398
Behut State (Nowgong-Bundelkhand)	1,400	1,400	1,400	1,400
Chirkhari State "	8,580	8,580	8,580	8,584
Kelcheepur State (Indore)	12,912	12,912	12,910	12,912
Lawa State (Rajputana)	220	220	220	450
Paldeo State (Nowgong-Bundelkhand)	240	240	240	164
Punnah State "	9,960	9,960	9,960	9,955
Rutlam State (Indore)	65,520	65,520	65,520	65,520
Sillana State "	32,760	32,760	32,760	32,760
Sirohi State (Rajputana)	6,880	6,880	6,880	6,881
Total Tributes from various Petty States	1,79,880	1,79,880	1,79,880	1,77,700
Total Tributes	14,36,550	14,71,550	14,36,550	14,02,694
Contributions.				
Contribution from Bhopal	1,81,820	1,81,820	1,81,820	1,81,818
" Jodhpur (Rajputana)	1,15,000	1,15,000	1,15,000	1,15,000
" Kotah "	2,00,000	2,00,000	2,00,000	2,00,000
" Bhurutpur "	14,000	14,000	14,000	14,000
" Dholepur "	10,000	10,000	10,000	10,000
" Kerowli "	5,000	5,000	5,000	5,000
	5,25,820	5,25,820	5,25,820	5,25,818
Contributions from various Petty States:—				
Allirajpore State (Indore)	1,474	1,474	1,470	1,474
Amjeera " "	19,656	19,656	19,660	19,656
Burwanee " "	3,931	3,931	3,930	3,931
Dewas " "	33,022	33,022	33,020	33,022
Dhar " "	7,656	7,656	7,660	7,656
Jabooah " "	1,474	1,474	1,470	1,474
Jowrah " "	1,59,027	1,59,027	1,59,030	1,59,028
Malani State (Rajputana)	...	...	...	600
Total Contributions from various Petty States	2,26,240	2,26,240	2,26,240	2,26,841
Total Contributions	7,52,060	7,52,060	7,52,060	7,52,659
Subsidies.				
Fees on Succession to Native States—				
Indore (Alirajpur)	...	...	...	24,000
Nowgong (Bundelkhand) (Gaurihar)	6,660	6,210	4,500	4,500
Rajputana (Pertabghur)	2,000	2,000	2,000	6,000
Total Subsidies	8,660	8,210	6,500	34,500
	21,97,270	22,31,820	21,95,110	
Add or *Deduct*—For rounding	270	180	110	
TOTAL	21,97,000	22,32,000	21,95,000	21,89,853

XII.—INTEREST.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Profits on Note Circulation	32,63,800	32,61,490	32,61,490	28,48,045
Interest on Imperial Loans and Advances :—				
INTEREST ON LOANS TO NATIVE STATES	500	520	500	3,747
INTEREST ON LOANS TO MUNICIPAL AND OTHER PUBLIC CORPORATIONS (EXCLUDING PRESIDENCY CORPORATIONS)—				
Ajmere Municipality	15,000	10,000	6,200	5,032
Quetta Municipality	1,080	1,810	1,280	953
Cantonment Committee, Mhow	10,000	10,000	10,220	10,989
TOTAL INTEREST ON LOANS TO MUNICIPAL, &c., CORPORATIONS	26,080	21,810	17,700	16,974
INTEREST ON LOANS TO LANDHOLDERS, &c.	5,000	2,500	5,000	4,353
INTEREST ON ADVANCES TO CULTIVATORS	5,100	2,670	2,300	1,643
Total Interest on Imperial Loans and Advances	36,680	27,500	25,500	26,717
Interest on Arrears of Revenue	10	1,510	10	12
Percentage from Subscribers to U. S. F. P. Fund	5,500	4,920	5,000	5,969
Interest on Government Securities	...	60	...	599
Interest on Overdrawn Capital of Railway Companies in India	48,000	38,100	4,06,000	3,82,906
Miscellaneous	70	5,700	...	1,189
Deduct—For rounding	33,54,060 *60*	33,39,280 *280*		
TOTAL IMPERIAL	33,54,000	33,39,000	36,98,000	32,65,437
LOCAL.				
Interest on Government Securities—				
Interest on other accounts (Ajmere Dispensary Fund)	280	280	280	280
Deduct—For rounding	*280*	*280*	*280*	...
TOTAL LOCAL	...	...	...	280
TOTAL	33,54,000	33,39,000	36,98,000	32,65,717

XIII.—POST OFFICE.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Postage on Letters and Newspapers	15,20,000	15,25,000	15,70,000	15,41,978
Sale of Postage Stamps—				
Ordinary Stamps	89,00,000	86,30,000	86,20,000	83,30,110
Service Stamps	23,40,000	22,60,000	21,80,000	21,31,625
	1,12,40,000	1,08,90,000	1,08,00,000	1,04,61,735
Deduct— Proportion of Postage to be received in India on account of Great Britain	*2,10,000*	*2,00,000*	*75,000*	*72,268*
Total Sale of Postage Stamps	1,10,30,000	1,06,90,000	1,07,25,000	1,03,89,467
Mail Cart and Parcel Van Passenger Service	1,72,000	1,72,000	1,70,000	1,71,172
Receipts on account of Money Orders	24,00,000	22,00,000	22,40,000	21,12,096
Receipts on account of British Postal Orders	2,000	2,000	2,000	1,852
Fees and Petty Receipts—				
Window Delivery Tickets	9,000	9,000	9,000	8,632
Petty Receipts	80,000	80,000	90,000	78,116
Total Fees and Petty Receipts	89,000	89,000	99,000	86,748
Contributions from Native States	11,000	11,000	11,000	11,245
Bullock Train Collections	90,000	90,000	1,00,000	71,330
TOTAL	1,53,14,000	1,48,39,000	1,49,17,000	1,43,85,883

XIV.—TELEGRAPH.(a)

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Imperial.	Rs.	Rs.	Rs.	Rs.
Indian Telegraph—Revenue Account	77,25,000	75,20,000	71,00,000	73,70,847
Indo-European Telegraph—Revenue Account	17,00,000	17,05,000	17,40,000	16,38,422
TOTAL	94,25,000	92,25,000	88,40,000	90,09,269

(a) For details, *see* Telegraph Estimates.

XV.—MINT.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Imperial.	Rs.	Rs.	Rs.	Rs.
Seignorage Duty on Coining Gold	1,500	1,000	1,000	1,249
Seignorage Duty on Coining Silver	2,00,000	5,50,000	2,00,000	3,15,396
Gain on Coinage Operations	9,000	26,000	9,000	13,413
Gain on Copper Coinage	7,00,000	6,50,000	6,50,000	8,38,308
Sale of Old Stores and Materials	1,400	700	700	2,081
Miscellaneous	50,800	36,000	56,000	40,031
	9,02,700	12,63,700	9,16,700	
Add—For rounding	300	300	300	
TOTAL	9,63,000	12,64,000	9,17,000	12,10,478

XVIA.—LAW AND JUSTICE—COURTS OF LAW.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Imperial.	Rs.	Rs.	Rs.	Rs.
Sale-proceeds of Unclaimed and Escheated Property	24,540	57,310	5,890	38,138
Court-fees realised in Cash—				
Process-servers' Fees	300	350	300	158
Recoveries on Pauper Suits	300	500	300	887
Total Court-fees, &c.	600	850	600	1,045
General Fees, Fines, and Forfeitures	50,380	51,150	48,580	45,059
Miscellaneous Fees and Fines	60	40	...	...
Miscellaneous	150	150	150	14
	75,730	1,09,500	55,220	
Add or *Deduct*—For rounding	270	500	220	
TOTAL IMPERIAL	76,000	1,09,000	55,000	84,256
Local.				
Sale-proceeds of Unclaimed and Escheated Property	200	280	210	67
Court-Fees realised in Cash	...	420	...	...
Miscellaneous	...	10	...	12
	200	710	210	
Add or *Deduct*—For rounding	200	290	210	
TOTAL LOCAL	...	1,000	...	79
TOTAL	76,000	1,10,000	55,000	84,335

XVIB.—LAW AND JUSTICE—JAILS.

	Budget Estimate, 1893-94	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Imperial.	Rs.	Rs.	Rs.	Rs.
Jails—				
Hire of Convicts, &c.	9,250	9,390	9,000	11,586
Miscellaneous	10,000	10,050	9,000	14,094
	19,250	19,440	18,000	25,680
Jail Manufactures	17,450	17,550	17,850	14,377
Carried over	36,700	36,990	35,850	40,057

XVIB.—LAW AND JUSTICE—JAILS—*continued.*

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Imperial—continued.				
Brought forward .	36,700	36,990	35,850	40,057
Convict Receipts at Port Blair—				
Jail Manufacture	14,200	14,200	14,200	14,753
Sale of Produce	2,260	2,200	7,000	4,379
Hire of Convicts	45,610	39,000	39,080	38,167
Tea Gardens { Navy Bay	42,000	29,300	42,000	29,300
Tea Gardens { Goplakabung	22,000	12,000	22,000	17,935
Sale of Stores	76,020	75,800	75,800	75,504
Sale-proceeds of unclaimed and intestate Properties	3,700	6,500	3,330	3,823
Recoveries from Native States for their Prisoners in Port Blair	65,000	66,000	80,000	64,324
Miscellaneous	30,160	30,000	29,950	30,550
Total Convict Receipts at Port Blair .	3,00,950	2,75,000	3,13,360	2,78,735
	3,37,650	3,11,990	3,49,210	
Add or *Deduct*—For rounding .	350	10	*210*	
TOTAL .	3,38,000	3,12,000	3,49,000	3,18,792

XVII.—POLICE.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Imperial.				
Police supplied to Railways	...	...	950	...
Police supplied to Municipal, Cantonment, and Town Funds	...	...	11,320	...
Cash receipts under the Arms Act	...	...	...	1
Fees, Fines, and Forfeitures	...	1,050	1,500	964
Superannuation Receipts	600	600	600	37,845
Miscellaneous	4,410	4,210	3,130	3,633
	5,010	5,860	17,500	
Add or *Deduct*—For rounding .	10	140	500	
Total Imperial .	5,000	6,000	18,000	42,443
Local.				
Fees, Fines, and Forfeitures—				
Cattle-pound Fees and Fines, &c.	9,360	8,240	6,220	7,244
Miscellaneous	2,210	2,210	2,030	1,879
	11,570	10,450	8,250	
Add or *Deduct*—For rounding .	430	*450*	*250*	
Total Local .	12,000	10,000	8,000	9,123
TOTAL .	17,000	16,000	26,000	51,566

XVIII.—MARINE.(a)

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Imperial.	Rs.	Rs.	Rs.	Rs.
I.—Dockyard Services and Supplies to other Departments, Private Individuals, &c.	7,65,000	8,10,000	7,60,000	7,89,535
III.—Sale-Proceeds of Vessels and Stores	15,000	1,58,000	15,000	21,173
IV.—Freight, Passage, and Tonnage	...	2,000	...	628
V.—Miscellaneous	70,000	50,000	1,00,000	54,558
TOTAL	8,50,000	10,20,000	8,75,000	8,65,894

(a) For details, *see* Marine Estimates.

XIX.—EDUCATION.

	Budget Estimate 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Imperial.	Rs.	Rs.	Rs.	Rs.
Fees, Government Colleges, General	3,000	3,700	3,900	3,817
Fees, Schools, General	5,980	5,800	5,980	5,677
Miscellaneous—				
Examination Fees	800	...	...	...
Sale-proceeds of Books	850	600	600	436
Other Items	100	120	100	25
Total Miscellaneous	1,750	720	700	461
	11,630	10,220	10,580	
Add or *Deduct*—For rounding	370	220	420	
Total Imperial	12,000	10,000	11,000	9,955
Local.				
Fees, Schools, General	910	650	510	559
Contributions—				
From Government	960	960	960	...
Miscellaneous—				
Sale-proceeds of Books	...	...	...	9
Other Items	10	10	20	10
Total Miscellaneous	10	10	20	19
	1,880	1,620	1,490	578
Add—For rounding	120	380	510	
Total Local	2,000	2,000	2,000	
TOTAL	14,000	12,000	13,000	10,533

XX.—MEDICAL.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate 1892-93	Accounts, 1891-92.
Imperial.	Rs.	Rs.	Rs.	Rs.
Contributions	1,680	1,680	1,680	1,680
Miscellaneous	100	100	..	99
	1,780	1,780	1,680	
Add—For rounding	220	220	320	
Total Imperial	2,000	2,000	2,000	1,779
Local.				
Contributions	5,180	5,860	4,740	6,148
Add or *Deduct*—For rounding	180	140	260	...
Total Local	5,000	6,000	5 000	6,148
TOTAL	7,000	8,000	7,000	7,927

XXI.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Imperial.	Rs.	Rs.	Rs.	Rs.
Veterinary and Stallion Receipts—				
Inspector-General, Civil Veterinary Department	*10,300	18,900	4,100	20,025
Examination Fees	2,400	1,300	1,000	2,324
Sale of Stores and Materials—				
Survey Department—				
Sale of Maps, Cash	26,000	35,000	31,150	27,852
Sale of Instruments by the Mathematical Instrument Department	25,000	28,000	30,000	20,561
Other items	...	...	...	4,121
Surveyor General's Department	...	2,500	...	4,102
Other Items	2,800	4,000	2,470	1,612
Total Sale of Stores, &c.	53,800	69,500	63,620	58,248
Miscellaneous	8,620	7,800	7,560	18,965
	75,120	97,500	76,280	
Add or *Deduct*—For rounding	*120*	500	*280*	
Total Imperial	75,000	98,000	76,000	99,562
Local.				
Botanical and other Public Garden Receipts	450	490	200	425
Receipts on account of Public Exhibitions and Fairs	1,400	1,400	1,400	...
Miscellaneous	...	...	50	...
	1,850	1,890	1,650	
Add—For rounding	150	110	350	
Total Local	2,000	2,000	2,000	425
TOTAL	77,000	1,00,000	78,000	99,987

* Details should be given in future.

XXII.—RECEIPTS IN AID OF SUPERANNUATION, &c.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Imperial.	Rs.	Rs.	Rs.	Rs.
Subscriptions to the Military Fund	95,000	1,10,000	1,25,000	1,31,776
Subscriptions to the Military Orphan Fund	45,000	50,000	59,000	59,289
Subscriptions to the Medical Retiring Fund	...	...	...	16
Subscriptions under the Indian Civil Service Family Pension Regulations	4,000	4,500	2,500	1,999
Subscriptions to the Bengal Civil Fund	48,000	47,500	48,000	48,554
Subscriptions to the Madras Civil Fund	3,000	3,300	9,000	7,548
Subscriptions to the Bombay Civil Fund	4,000	4,000	4,000	4,409
Family Subscriptions of Native Members of the Covenanted Civil Service	...	100	1,000	992
Contributions for Pensions and Gratuities	5,41,990	5,25,850	5,17,700	5,32,158
Recoveries on account of Capitalized Pensions (Marine)	...	...	11,000	8,077
	7,40,990	7,45,250	7,77,200	
Add or *Deduct*—For rounding	10	*250*	*200*	
TOTAL	7,41,000	7,45,000	7,77,000	7,94,818

XXIII.—STATIONERY AND PRINTING.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Imperial.	Rs.	Rs	Rs.	Rs.
Stationery Receipts	1,540	300	340	3,577
Sale of Gazettes and other Publications	47,000	48,000	49,000	47,401
Other Press Receipts	81,110	81,330	56,510	95,792
	1,29,650	1,29,630	1,05,850	
Add—For rounding	350	370	150	
Local. Total Imperial	1,30,000	1,30,000	1,06,000	1,46,770
Other Press Receipts	...	...	..	52
TOTAL	1,30,000	1,30,000	1,06,000	1,46,822

XXIV.—GAIN BY EXCHANGE ON TRANSACTIONS WITH LONDON.

Imperial.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
On Capital Transactions of Railway Companies in India—				
Guaranteed Companies	95,000	*1,94,000*	4,84,000	85,800
Southern Mahratta Railway	3,57,000	3,03,000	2,57,000	83,070
Mysore State Railway	1,46,000	*1,60,000*	81,000	8,540
Indian Midland Railway	5,67,000	2,81,000	4,15,000	2,33,600
Bengal-Nagpur Railway	6,02,000	9,16,000	8,47,000	5,83,420
Bengal Central Railway	25,000	24,000	6,000	7,750
Rohilkhand-Kumaon Railway	3,000	...	53,000	*67,920*
Assam-Bengal Railway	13,36,000	5,01,000	...	...
	31,31,000	16,71,000	21,43,000	9,34,260
On Capital Transactions of the E. I. Railway	...	*2,59,000*	*1,55,000*	*2,45,460*
On Capital Transactions of the Rajputana-Malwa Railway	*46,000*	*1,15,000*	*55,000*	*68,780*
On Capital Transactions of the South Indian Ry.	*34,000*	*82,000*	*34,000*	*69,750*
On Capital Transactions of the Bengal and North Western Railway	*8,000*	*30,000*	*5,000*	*21,920*
On Transactions with H. M.'s Imperial Government—				
Postal and Money Order Transactions				*10,130*
Other Transactions				2,00,260
On Other Remittance Transactions—				
Transactions of the Military Department	*5,39,000*	*6,07,000*	*1,09,000*	
Transactions of the P. W. Department				*4,01,390*
Other Transactions				
	6,27,000	*10,93,000*	*3,58,000*	*6,18,970*
	25,04,000			
Lump reduction by Finance Department	*7,04,000*			
TOTAL	18,00,000	5,78,000	17,85,000	3,15,290

N.B.—Figures in *Italics* represent loss.

XXV.—MISCELLANEOUS.

Imperial.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Gain by Exchange	8,400	9,410	10,360	7,033
Premium on Bills	89,110	89,630	87,800	89,235
Unclaimed Deposits	10,000	10,000	10,000	8,257
Treasure Trove	...	5,000	...	10,136
Unclaimed Bills of Exchange of more than three years' standing	200	200	200	123
Sale-proceeds of Durbar Presents	6,640	15,780	6,650	5,483
Sale of old Stores and Materials	2,950	4,310	2,030	3,849
Sale of Land and Houses	21,220	...	...	...
Fees for Government Audits	24,000	28,400	20,000	31,908
Rents	1,240	1,240	1,140	904
Rates and Taxes	...	20	...	9
Miscellaneous Fees, Fines, and Forfeitures	17,250	18,640	13,750	17,287
Percentages chargeable on European Stores for Provincial and Local Funds, &c.	1,000	700	1,000	1,223
Extraordinary items	...	12,770	...	...
Miscellaneous—				
Survey Expenses and Charges for advertizing Sale of Waste Lands	800	800	800	540
Cash Recoveries of Service Payments of previous years	...	...	7,100	28,566
Staging Bungalow Receipts	5,250	5,180	4,650	6,344
Tax on (Khar) Potash	2,350	2,200	2,400	3,082
Miscellaneous Receipts on account of Currency Department	...	...	...	146
Sale of Books	...	...	...	73
Miscellaneous Fees of the Currency Department	...	...	...	413
Lease of Nalknad Palace Garden	...	...	...	175
Sale of Stores, Perso-Afghan Frontier	...	...	...	74
Other Items	6,430	6,740	7,200	13,067
Total Miscellaneous ...	14,830	14,920	22,150	52,480
	1,96,840	2,11,020	1,75,080	
Add or *Deduct*—For rounding	160	*20*	*80*	
Total Imperial	1,97,000	2,11,000	1,75,000	2,27,927
Carried over	1,97,000	2,11,000	1,75,000	2,27,927

XXV.—MISCELLANEOUS—*continued.*

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Brought forward	1,97,000	2,11,000	1,75,000	2,27,927
Local.				
Contributions—				
From Government	...	...	...	960
From private persons	...	...	...	416
Total Contributions	...	...	...	1,376
Rents—				
Rent of Lands	2,900	2,900	2,900	2,851
Receipts from Staging Bungalows	2,050	2,150	2,050	2,124
Rent of Shops and Houses	750	700	750	97
Rent of Agency Dwelling-houses	...	...	...	708
Total Rents	5,700	5,750	5,700	5,780
Miscellaneous Fees, Fines and Forfeitures—				
Market Fees	1,400	1,500	1,400	1,600
Fees and Fines	10,000	10,200	9,200	8,777
Total Miscellaneous Fees, &c.	11,400	11,700	10,600	10,377
Miscellaneous	1,690	1,620	1,650	1,973
	18,790	19,070	17,950	
Add or Deduct—For rounding	210	70	50	
Total Local	19,000	19,000	18,000	19,506
TOTAL	2,16,000	2,30,000	1,93,000	2,47,433

XXXII.—CIVIL WORKS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Imperial.				
In charge of Civil Officers—				
Cemetery Receipts	200	200	230	226
Deduct—For rounding	200	200	230	
Total Imperial	...	...	...	226
Local.				
In charge of Civil Officers—				
Tolls	23,400	23,400	23,400	24,398
Miscellaneous	...	...	...	3,169
	23,400	23,400	23,400	
Deduct—For rounding	400	400	400	
Total Local	23,000	23,000	23,000	27,567
TOTAL	23,000	23,000	23,000	27,793

CIVIL BUDGET ESTIMATE

OF

EXPENDITURE

FOR THE YEAR

1892-93.

1.—REFUNDS AND DRAWBACKS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Imperial.	Rs.	Rs.	Rs.	Rs.
Land Revenue	5,600	6,800	4,800	6,580
Salt	30,000	23,000	30,000	32,044
Stamps	5,410	5,340	4,160	5,382
Excise	30	30	30	168
Assessed Taxes	7,960	9,750	7,960	9,208
Forest	...	...	...	23
Registration	20	40	10	285
	49,020	44,960	46,960	
Add or Deduct—For rounding	20	40	40	-
TOTAL	49,000	45,000	47,000	53,690

2.—ASSIGNMENTS AND COMPENSATIONS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Imperial.	Rs.	Rs.	Rs.	Rs.
Compensations	31,10,250	30,97,370	31,13,770	31,27,386
Miscellaneous	3,080	3,080	3,080	3,080
	31,13,330	31,00,450	31,16,850	
Add or Deduct—For rounding	330	450	150	
TOTAL	31,13 000	31,00,000	31,17,000	31,30,466

DETAILS.

Compensations.	Budget Estimate, 1893-94	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
EXCEEDING Rs. 5,000 PER ANNUM.	Rs.	Rs.	Rs.	Rs.
Compensation to Holkar for Keyso Rao Patan	29,480	29,480	29,480	29,484
Compensation to Maharaja of Kishengarh for loss of transit duties on Rajputana Railway	20,000	20,000	20,000	20,000
Compensation to His Highness the Khan of Khelat for the surrender of his right to levy dues on merchandise passing through the Bolan	30,000	30,000	30,000	30,000
Quit-rent to the Khan of Khelat	25,000	25,000	25,000	25,000
TOTAL EXCEEDING Rs. 5,000 PER ANNUM	1,04,480	1,04,480	1,04,480	1,04,484
NOT EXCEEDING Rs. 5,000 PER ANNUM.				
Compensation to the Ruling Family of Khetran	1,800	1,800	1,800	1,800
Compensation to Marwar State	3,000	3,000	3,000	3,000
Compensation to Murree Sirdar Mehrulla Khan (Baluchistan, Quetta)	...	1,200	3,600	3,600
Compensation to Rao of Junian for Mapa and Bhoom Kikree (Ajmere and Merwara)	820	820	820	816
Compensation to Rao of Masuda (Ajmere)	4,000	4,000	4,000	4,000
Compensation to Thakur of Kharwa (Ajmere)	1,000	1,000	1,000	1,000
Compensation on account of the Mehal of Bara Futter Land taken up for Nassirabad Cantonment Fund	80	...	...	...
TOTAL NOT EXCEEDING Rs. 5,000 PER ANNUM	10,700	11,820	14,220	14,216
Carried over	1,15,180	1,16,300	1,18,700	1,18,700

2.—ASSIGNMENTS AND COMPENSATIONS—*continued.*

DETAILS.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Compensations—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward	1,15,180	1,16,300	1,18,700	1,18,700
SALT COMPENSATIONS PAYABLE TO THE FOLLOWING STATES—				
Jodhpur State	9,61,390	9,61,390	9,61,390	9,61,395
Jeypur "	6,88,310	6,88,310	6,88,310	6,88,309
Gwalior "	3,12,500	3,12,500	3,12,500	3,12,500
Bhurtpur "	1,50,500	1,50,500	1,50,500	1,50,500
Ulwar "	1,25,000	1,25,000	1,25,000	1,25,000
Bahwulpur "	80,000	80,000	80,000	80,000
Dholepur "	60,000	60,000	60,000	60,000
Meywar "	2,04,150	2,04,150	2,04,150	1,98,665
Kishengarh "	25,000	25,000	25,000	25,000
Datia "	10,000	10,000	10,000	10,000
Bikanir "	6,000	6,000	6,000	6,000
Sirohi "	10,800	10,800	10,800	10,800
Lawa "	700	700	700	700
Royalty payable to the Jodhpur and Jeypur States under the Sambhar Lake Treaty	2,10,000	1,96,000	2,10,000	2,31,622
Istimrardars and Jagirdars of Ajmere	4,180	4,180	4,180	4,178
Holkar State	61,880	61,880	61,880	61,875
Rutlam "	1,000	1,000	1,000	1,000
Jaora "	2,500	2,500	2,500	2,500
Seetamhow "	2,000	2,000	2,000	2,000
Bhopal "	10,000	10,000	10,000	10,000
Kotah "	19,180	19,180	19,180	19,175
Kerowli "	5,700	5,700	5,700	5,695
Shahpura "	5,000	5,000	5,000	5,000
Jhalwar "	7,250	7,250	7,250	7,250
Tonk "	20,000	20,000	20,000	20,000
Boondee "	8,000	8,000	8,000	4,667
Sampthar "	1,450	1,450	1,450	1,450
Dewas " (Senior Branch)	410	410	410	825
Dewas " (Junior Branch)	410	410	410	825
Sailana "	410	410	410	412
Rajgarh "	620	620	620	619
Nursingarh "	620	620	620	619
Thakur of Kaibanea	110	110	110	105
TOTAL SALT COMPENSATIONS	29,95,070	29,81,070	29,95,070	30,08,686
Total Compensations	31,10,250	30,97,370	31,13,770	31,27,386

3.—LAND REVENUE.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Charges of District Administration	2,85,300	2,75,930	2,91,830	2,69,221
Charges on account of Land Revenue Collections	47,010	19,000	30,200	8,007
Survey and Settlement	1,27,180	1,48,630	1,70,200	1,55,289
Land Records and Agriculture	28,980	25,660	28,380	23,771
	4,88,470	4,69,220	5,20,610	
Add or Deduct—For rounding	*470*	*220*	390	
TOTAL IMPERIAL	4,88,000	4,69,000	5,21,000	4,56,288
LOCAL.				
Charges of District Administration	31,350	30,500	31,000	30,574
Add or deduct—For rounding	*350*	500	...	...
TOTAL LOCAL	31,000	31,000	31,000	30,574
TOTAL	5,19,000	5,00,000	5,52,000	4,86,862

3.—LAND REVENUE—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Charges of District Administration.				
		CHARGES OF DISTRICT ADMINISTRATION, IMPERIAL.				
		GENERAL ESTABLISHMENT.				
		Salaries.				
2	2	Commissioners (Ajmere, 2,000), (Coorg, 1,320)	39,840	25,700	39,120	27,339
3	3	Assistant Commissioners (Ajmere, 1,200, 800), (Coorg, 300)	38,600	21,800	28,000	15,594
3	3	Extra Assistant Commissioners (Ajmere, 320, 150)			11,000	4,764
1	1	Revenue Extra Assistant Commissioner	1,750	3,720	3,900	3,510
		Allowance to Secy. to Chief Commissioner, Coorg	3,000	3,000	3,000	3,000
		Deduct—				
		Amount chargeable under "19A.—Law and Justice—Civil and Sessions Court" (page 52)—	83,190	54,220	85,020	
		Moiety salary of Commissioner, Ajmere	*12,000*		*12,000*	
		Under "Criminal Courts" (page 53)— Moiety salary of Assistant and Extra Assistant Commissioner (Ajmere)—page 53 . . .	*17,500*		*17,700*	
		Total Salaries, Land Revenue Share .	53,690	54,220	55,320	54,207
		Establishment.				
1	1	Clerk, English Department (200 and above)				5,652
59	60	Clerks, ditto (less than 200) .	60,630	47,240	57,480	28,243
42	42	Clerks, Vernacular Department (varying from 10 to 190)				11,321
81	86	Jemadar, Peons, Duftries, and other servants	5,820	6,060	6,890	4,554
			66,450	53,300	64,370	
		Deduct—Amount chargeable to "19A.—Law and Justice—Criminal Courts" (page 53) . .	*10,640*	...	*10,640*	
		Total Establishment, Land Revenue Share .	55,810	53,300	53,730	49,770
		Allowances.				
		Travelling and Tentage Allowances of Officers . .	4,100	4,100	5,150	4,489
		Ditto ditto of Establishment .	3,600	2,950	2,300	2,592
		Total Allowances .	7,700	7,050	7,450	7,081
		Supplies and Services.				
		Carriage of Revenue Grain	...	...	...	399
		Charges for Remittance of Treasure within the District .	450	430	450	583
		Law Charges	100	50	100	73
		Feed and Keep of Cattle	1,300	1,300	1,300	1,460
		Treasury Charges	...	...	...	101
		Purchase and repair of Tents	...	...	...	1,584
		Total Supplies and Services .	1,850	1,780	1,850	4,200
		Contingencies.				
		Cloth for Records	...	...	300	23
		Liveries of Peons	440	180	...	179
		Purchase of Tents and Furniture	2,900	4,520	5,800	1,279
		Subscriptions to Newspapers	30	...	30	469
		Purchase of Books and Periodicals	200	130	140	225
		Stationery Charges	1,450	1,550	1,450	1,451
		Tour Charges	1,800	1,980	1,500	1,743
		Postage Charges	2,700	3,000	2,700	3,259
		Telegram Charges	800	1,000	700	961
		Rents, Rates and Taxes	100	150	60	111
		Office Expenses and Miscellaneous	6,500	7,360	6,750	7,050
		Kurwars	...	...	...	1,335
		Total Contingencies .	16,920	19,870	19,430	18,085
		TOTAL GENERAL ESTABLISHMENT .	1,35,970	1,36,220	1,37,780	1,33,343
		Carried over .	1,35,970	1,36,220	1,37,780	1,33,343

3.—LAND REVENUE—*continued.*

Numbers 1892-93	Numbers 1893-94	Details.	Budget Estimate, 1893-94.	Revised Estimate 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		CHARGES OF DISTRICT ADMINISTRATION, IMPERIAL—*contd.*	Rs.	Rs.	Rs.	Rs.
		Brought forward	1,35,970	1,36,220	1,37,780	1,33,343
		SUB-DIVISIONAL ESTABLISHMENT.				
		Salaries.				
19	19	Tehsildars (varying from 100 to 250)	33,900	26,950	33,900	24,134
1	1	Deputy Amildar (70)	840	840	840	840
		Total Salaries	34,740	27,790	34,740	24,974
		Establishment.				
103	111	Naib Tehsildars (varying from 20 to 80)	52,270	47,770	47,820	} 77,637
85	85	Subadars, Munshees, &c.	24,430	31,840	24,430	
11	2	Clerks and Moburirs	540	540	4,820	540
201	212	Peons, Duftries and other servants	21,210	19,540	19,780	19,026
		Total Establishment	98,450	99,690	96,850	97,203
		Allowances.				
		Compensation for dearness of provision	...	...	...	810
		Travelling Allowance to Establishment	...	...	...	109
		Contingencies.				
		House-rent	100	80	80	135
		Postage Charges	3,000	2,400	2,900	3,116
		Miscellaneous	3,540	500	10,220	662
		Total Contingencies	6,640	2,980	13,200	3,913
		TOTAL SUB-DIVISIONAL ESTABLISHMENT	1,39,830	1,30,460	1,44,790	1,27,009
		KANUNGO ESTABLISHMENT (AJMERE).				
13	13	Supervising Kanungos	4,980	4,950	4,980	4,930
13	13	Servants	820	800	820	803
		TOTAL KANUNGO ESTABLISHMENT	5,800	5,750	5,800	5,733
		CHARGES OF MAUNPUR DISTRICT (INDORE)	3,700	3,500	3,460	3,136
		TOTAL CHARGES OF DISTRICT ADMINISTRATION, IMPERIAL	2,85,300	2,75,930	2,91,830	2,69,221
		CHARGES OF DISTRICT ADMINISTRATION—LOCAL (Ajmere).				
187	*187	Patwaries (Kanungo Establishment)	29,850	29,500	29,500	29,274
		Allowance to Local Fund Clerk	...	60	...	54
		Miscellaneous	1,500	940	1,500	1,246
		TOTAL CHARGES OF DISTRICT ADMINISTRATION, LOCAL	31,350	30,500	31,000	30,574
		Total Charges of District Administration	3,16,650	3,06,430	3,22,830	2,99,795
		Charges on account of Land Revenue Collections—COMMISSION ON LAND REVENUE COLLECTIONS	47,010	19,000	30,200	8,007
		Survey and Settlement. SURVEY AND SETTLEMENT PARTIES.				
		Salaries.				
1	...	Deputy Superintendent	...	8,960	11,940	11,924
		Allowance to Settlement Officer	1,200	700	...	...
			1,200	9,660	11,940	11,924
		Establishment.				
16	7	Clerks and Computors	5,040	4,450	5,580	6,367
10	10	Servants	1,440	1,320	900	2,067
260	25	Field Establishment	9,840	19,480	30,100	22,496
		Total Establishment	16,320	25,250	36,580	30,930
		Carried over	17,520	34,910	18,520	42,854

* Includes one Putwaree for Gwalior Residency (Local).

3.—LAND REVENUE—*concluded.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Survey and Settlement—*contd.*—Brought forward	17,520	34,910	48,520	42,854
Allowances.				
Batta to Field Establishment	...	3,530	..	3,982
Travelling Allowance of Establishment	1,440	640	7,100	5,147
	1,440	4,170	7,100	9,129
Supplies and Services.				
Purchase of Instruments	...	...	1,000	86
Contingencies.				
Tour charges	900	...	...	...
Carriage of Tents and Records	...	...	1,000	401
Stationery Charges	...	40	150	11
Postage Charges	...	150	250	332
Telegram Charges	...	10	50	12
Equipment and Miscellaneous	2,450	5,920	...	1,128
Printing Charges	...	...	...	
Total Contingencies	3,350	6,120	1,450	1,884
Total Survey and Settlement Parties	22,310	45,200	58,070	53,953
Expenditure against Kelat Land Revenue	1,100	310	...	...
Survey and Settlement Parties, Baluchistan.				
Establishment / Other Charges	...	...	10,000	...
Portion of Charges of Controlling and Administrative Staff, *vide* details under "26,—Scientific and other Minor Departments" (page 82)	48,710	49,300	49,280	47,741
Portion of Head-quarters Correspondence and Drawing Offices, *vide* details under "26,—Scientific and other Minor Departments" (page 82)	54,230	53,820	52,850	53,595
	1,26,350			
Lump addition	830			
Total Survey and Settlement	1,27,180	1,48,630	1,70,200	1,55,289
Land Records and Agriculture.				
Land Record Establishment. Coorg.				
Salaries.				
1892-93: 1 / 1893-94: 1 — Supervising Officer (400)	4,800	4,150	4,200	3,550
Establishment.				
1892-93: 1 / 1893-94: 1 — Clerk (50)	600	600	600	591
Contingencies.				
Miscellaneous	480	210	480	...
Mofussil Establishment.				
1892-93: 2 / 1893-94: 2 — Surveyors (50)	1,200	1,200	1,200	1,073
1892-93: 25 / 1893-94: 25 — Revenue Inspectors (15 to 25)	6,000	6,000	6,000	6,171
Survey Allowance to Revenue Inspectors (@ R5)	4,500	2,500	1,500	240
1892-93: 50 / 1893-94: 50 — Assistant Revenue Inspectors (25 @ 10 and 25 @ 7)	5,100	4,700	5,100	5,211
Survey Allowance to Assistant Revenue Inspectors (@ R5)	...	...	3,000	556
1892-93: 75 / 1893-94: 75 — Peons (7)	6,300	6,300	6,300	6,379
Total Land Records and Agriculture	28,980	25,660	28,380	23,771

4.—OPIUM.

Imperial.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Opium Agencies and Establishments	13,000	13,000	13,000	12,383

4.—OPIUM —*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Opium Agencies and Establishment (Indore).				
		Salaries.				
1	1	Assistant Opium Agent (300) . .	3,600	3,600	3,600	3,600
		Establishment.				
7	7	Clerks and others (varying from 16 to 180)	6,000	6,000	6,000	5,799
24	24	Servants	2,090	2,090	2,090	2,086
		Total Establishment .	8,090	8,090	8,090	7,885
		Allowances.				
		Travelling Allowance of Officers	100	100	100	56
		Ditto ditto of Establishment . . .				10
		Contingencies.				
		Purchase and Repairs of Furniture	50	50	50	11
		Hot-weather Charges	80	40	80	32
		Telegram Charges	100	60	100	40
		Postage Charges	200	180	200	175
		Stationery Charges	70	30	70	1
		Rewards to Informers	...	150	...	...
		Miscellaneous	550	300	250	573
		Total Contingencies .	1,050	810	750	832
			12,840	12,600	12,540	
		Add—For rounding .	160	400	460	
		Total Opium Agencies and Establishments .	13,000	13,000	13,000	12,383

5.—SALT.

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
NORTHERN INDIA SALT DEPARTMENT.				
IMPERIAL.				
Salaries, Establishments and Contingencies—				
Central Office	87,660	83,500	87,480	81,128
Mines	2,00,520	1,94,300	1,95,690	2,05,496
Internal Branch	65,380	63,500	58,480	60,089
Sambhar Lake	2,75,240	1,50,300	2,73,460	2,56,390
Rajputana Salt Sources—				
Didwana Lake	30,250	24,700	29,840	23,966
Pachbudra	61,710	41,500	67,010	40,977
Phaloudi	1,510	2,300	6,430	8,402
Total Salaries, &c. .	7,22,270	5,60,100	7,18,390	6,76,448
Preventive Establishments—				
Mines	1,75,500	1,78,700	1,74,410	1,77,066
Internal Branch	1,50,950	1,42,000	1,52,770	1,43,775
Sambhar Lake	1,00,910	88,100	1,02,230	99,772
Rajputana Salt Sources—				
Didwana Lake	12,250	12,900	12,250	12,970
Pachbudra	39,340	38,400	39,100	40,132
Phaloudi	6,470	5,000	8,210	6,685
Total Preventive Establishments .	4,85,420	4,65,100	4,88,970	4,80,400
	12,07,690	10,25,200	12,07,360	
Add or Deduct—For rounding .	310	*200*	*360*	
TOTAL .	12,08,000	10,25,000	12,07,000	11,56,848

5.—SALT—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92
			Rs.	Rs.	Rs.	Rs.
		Northern India Salt Department.				
		Salaries, Establishments and Contingencies.				
		Salaries.				
1	1	Commissioner (2,500)[4]	28,800	25,880	28,800	27,405
1	1	Deputy Commissioner (1,200)	14,400	16,680	14,400	17,017
		Personal Allowance (250)	3,000		3,000	...
6	6	Assistant Commissioners (500—800)	48,000	49,100	47,550	46,263
1	1	Personal Assistant to Commissioner (500)	6,000	6,000	6,000	6,000
2	2	Superintendents of Mandi Mines (300) and Central Office (250)	6,600	6,600	6,600	4,600
		Total Salaries	1,06,800	1,04,260	1,06,350	1,01,285
		Establishment.				
3	3	Clerks (200 and above)	8,400	6,000	8,400	8,625
49	49	„ (less than 200)	33,800	37,970	33,780	32,171
17	17	Vernacular Clerks	4,920	4,920	4,920	8,307
2	2	Treasurers (150), (60)	2,520	2,520	2,520	2,520
11	11	Jemadars	1,190	1,200	1,180	1,109
63	63	Peons	5,280	5,280	5,280	4,802
7	7	Sweepers and Bhisties	350	350	350	332
		Total Establishment	56,460	58,240	56,430	57,866
		Allowances.				
		Travelling Allowance and Expenses of Officers	34,510	34,890	43,840	10,722
		Ditto ditto of Establishment	6,810	4,650		30,037
		Compensation for dearness of provision	...	40	...	346
		Total Allowances	41,320	39,580	43,840	41,105
		Supplies and Services.				
		Manufacture of Salt	3,05,000	1,20,150	3,08,500	2,24,239
		Purchase of Tents	4,870	1,100	1,070	3,660
		Through Traffic Charges	58,500	62,500	60,500	58,720
		Excavation Charges	80,000	63,000	80,000	59,215
		Half Fines (Rewards)	3,140	3,070	2,840	3,813
		Commission on Salt Collection	27,000	27,000	27,000	25,387
		Petty Construction and Repairs	49,750	39,600	53,850	60,914
		Compensation to Frontier Chiefs and others	...	1,590	...	2,090
		Compensation for Lands taken for public purposes	...	4,000	...	...
			5,28,260	3,22,010	5,33,760	4,38,038
		Deduct—Probable Savings	*50,000*	...	*60,000*	...
		Total Supplies and Services	4,78,260	3,22,010	4,73,760	4,38,038
		Contingencies.				
		Clothing Grant	5,000	5,000	5,000	5,142
		House-rent	4,360	4,340	4,340	4,245
		Hot-weather Charges	780	790	815	714
		Stationery Charges	1,050	1,050	1,120	976
		Telegram Charges	340	320	410	273
		Postage Charges	5,850	5,830	5,800	5,892
		Conveyance of Tents, &c.	6,150	5,830	6,455	5,230
		Miscellaneous	15,900	12,850	14,070	15,682
		Total Contingencies	39,430	36,010	38,010	38,154
		Total Salaries, Establishments & Contingencies	7,22,270	5,60,100	7,18,390	6,76,448

5.—SALT—*concluded.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		NORTHERN INDIA SALT DEPARTMENT—*contd.*				
		Preventive Establishments.				
15	16	Superintendents (400—500) . .	89,280	68,430	84,960	71,230
19	19	Do. (300—400) . .	82,600	92,160	84,240	93,696
5	4	Do. (200—300) . .	13,080	12,760	16,440	21,715
		Superintendent (allowance 150) . .	1,800	...	1,800	...
3	5	Assistant Superintendents . . .	7,800	7,480	5,700	5,278
99	99	Inspectors (varying from 30 to 70) . .	61,560	64,760	61,560	64,020
7	7	Darogas (varying from 40 to 80) . .	4,800	...	4,800	560
45	45	Kotegushts (12 and 15) . . .	7,290	7,640	7,290	7,957
74	74	Clerks, English and Vernacular (varying from 15 to 30)	17,640	16,070	17,640	16,711
14	14	Lumbardars (6½)	1,100	1,090	1,090	1,086
12	12	Weighmen (varying from 7 to 12) . .	1,490	1,470	1,490	1,480
10	10	Havildars (5 @ 10), (5 @ 12) . .	1,320	1,320	1,320	1,318
192	1 92	Jemadars (varying from 8 to 10) . .	21,130	19,540	21,130	19,563
2,020	2,020	Peons (6 and 7)	1,68,360	1,61,210	1,68,350	1,65,179
20	0	Gardeners and others	960	960	960	934
6	6	Hospital Assistants and Native Doctors .	4,620	4,460	4,620	4,407
8	8	Compounders and Dressers . . .	800	830	790	789
10	9	Cook, Bhisties, and Sweepers . . .	870	820	870	694
247	247	Temporary Establishment . . .	8,920	4,100	8,920	3,783
			4,95,420		4,93,970	
		Deduct—Probable Savings .	*10,000*		*5,000*	
		Total Preventive Establishments .	4,85,420	4,65,100	4,88,970	4,80,400

6.—STAMPS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Charges for the Sale of General Stamps . . .	11,900	11,260	11,760	10,514
Charges on Sale of Court-fees Stamps . . .	4,340	3,790	4,000	3,401
Discount on Plain Paper	...	...	...	1
	16,240	15,050	15,760	
Add or Deduct—For rounding .	*240*	*50*	240	
	16,000	15,000	16,000	13,916
LESS— VALUE OF STAMPS SUPPLIED FROM THE CENTRAL STORES TO THE FOLLOWING GOVERNMENTS:—				
Central Provinces	33,000	33,000	28,000	21,661
Burma	13,000	13,000	11,000	9,893
Assam	18,760	18,460	21,600	11,892
Bengal	3,06,000	2,82,000	2,71,000	1,57,796
N.-W. Provinces and Oudh . . .	73,000	69,700	86,000	75,680
Punjab	86,000	84,000	77,000	33,941
Madras	85,000	84,000	84,000	...
Bombay	90,000	84,000	82,000	58,559
	7,04,760	6,68,160	6,60,600	
Add—For rounding .	240	840	400	
	7,05,000	6,69,000	6,61,000	3,69,422
TOTAL .	—6,89,000	—6,54,000	—6,45,000	—3,55,506

6.—STAMPS—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Charges for the Sale of General Stamps.				
District Charges.				
Establishment.				
Numbers. 1892-93. 1893-94. 1 1 Clerk (20).	240	240	240	240
Allowances.				
Discount on Sale of Stamps—				
One-anna Stamps				
Bills of Exchange or Hoondies				
Other General Stamps				
Commission to Vendors				
Total Allowances .	10,760	9,620	10,620	9,295
Contingencies.				
Office Expenses and Miscellaneous	900	1,400	900	979
Total Charges for the Sale of General Stamps	11,900	11,260	11,760	10,514

7.—EXCISE.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Imperial.				
Collectors', Commissioners' and Cantonment Magistrates' Establishments	27,000	40,000	18,000	18,447

Details.

Collectors', Commissioners' and Cantonment Magistrates' Establishments.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
District Establishments.				
Establishments.				
Office Establishment.				
Numbers. 1892-93. 1893-94. 4 4 Clerks	1,860	1,860	1,860	1,309
11 11 Servants	880	880	880	765
Total Office Establishment .	2,740	2,740	2,740	2,074
Distillery Establishment.				
1 1 Daroga	900	900	900	2,180
1 1 Clerk	300	300	300	290
4 4 Servants	340	340	340	336
Charges of Establishments of bonded warehouse for sale of arak to retail vendors in the Civil—Military Station, Bangalore	6,000	11,400	...	...
Portion of Charges borne by Government for Preventive Establishments, Ajmere and Bangalore and Coorg	15,620	22,630	12,650	...
Proportion of pay of Head Supervisors . . .	...	...	...	7,584
Total Distillery Establishment .	23,160	35,570	14,190	10,390
Preventive Establishment				
Sub-Inspector	..	..	...	1,800
Police Guard	...	...	...	629
Servants and Peons	...	...	...	1,707
Testers	...	...	...	294
Total Preventive Establishment .	...	...	...	4,430
Total Establishments .	25,900	38,310	16,930	16,894
Carried over .	25,900	38,310	16,930	16,894

7.—EXCISE—*continued.*

DETAILS.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Collectors', Commissioners' and Cantonment Magistrates' Establishments—*contd.*				
DISTRICT ESTABLISHMENT—Brought forward .	25,900	38,310	16,930	16,894
Allowances.				
Travelling Allowance of Establishment . . .	870	870	870	740
Contingencies.				
Postage Charges	80	80	80	54
Office Expenses and Miscellaneous	540	540	540	759
Total Contingencies .	620	620	620	813
	27,390	39,800	18,420	
Add or Deduct—For rounding .	*390*	200	*420*	
Total Collectors', Commissioners' and Cantonment Magistrates' Establishments . .	27,000	40,000	18,000	18,447

10.—ASSESSED TAXES.

IMPERIAL.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Collection of Income Tax, Civil—				
Establishment	3,660	840	3,660	586
Contingencies	350	230	330	83
	4,010	1,070	3,990	
Add or Deduct—For rounding .	*10*	*70*	10	
Total Civil .	4 000	1,000	4,000	669
Collection of Income Tax, Public Works Dept. .	...	...	...	103
TOTAL .	4,000	1,000	4,000	772

11.—FOREST.

IMPERIAL.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
General Direction	69,000	74,700	65,490	53,668
A.—Conservancy and Works	3,12,570	2,92,490	2,61,220	2,44,269
B.—Establishments	1,75,330	1,56,880	1,51,670	1,39,669
	5,56,900	5,24,070	4,78,380	
Add or Deduct—For rounding .	100	*70*	620	
TOTAL .	5,57,000	5,24,000	4,79,000	4,37,606

11.—FOREST—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Account, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		General Direction.				
		Salaries.				
1	1	Inspector General of Forests (2,400)	28,800	36,100	27,400	16,980
1	1	Assistant Inspector General of Forests (1,000)	12,000	12,000	9,000	9,680
		Total Salaries	40,800	48,100	36,400	26,660
		Establishment.				
2	2	Clerks (200 and over)	8,400	13,600	8,400	14,337
5	5	Do. (below 200)	5,400		5,760	154
5	5	Servants	470	470	470	507
		Temporary Establishment	360	350	360	222
		Total Establishment	14,630	14,420	14,990	15,220
		Allowances.				
		Compensation for dearness of Provision	...	10	...	...
		Travelling Allowance	5,000	4,800	4,800	4,178
		Hill Journey Allowance	5,000	4,100	6,000	4,092
		Total Allowances	10,000	8,910	10,800	8,270
		Contingencies.				
		Purchase of Books and Publications	150	150	150	280
		Subscription to Newspapers, &c.	20	...	20	...
		Purchase of Office Furniture	300	130	100	203
		Hill Journey Charges	800	800	700	828
		Hot Weather Charges	...	...	30	17
		Postage Charges	1,000	890	1,000	859
		Telegram Charges	300	300	300	293
		Miscellaneous	1,000	1,000	1,000	1,038
		Total Contingencies	3,570	3,270	3,300	3,518
		Total General Direction	69,000	74,700	65,490	53,668
		A.—Conservancy and Works.				
		I.—Timber and other Produce removed from the Forests by Government Agency	1,72,790	1,75,430	1,74,630	1,56,147
		II.—Timber and other Produce removed from the Forests by Consumers or Purchasers	240	240	240	1,744
		IV.—Revenue from Forests not managed by Government	...	3,150	3,150	...
		VI.—Live and Dead Stock	44,640	36,380	27,665	22,949
		VII.—Communications and Buildings	17,600	29,190	15,610	17,990
		VIII.—Demarcation, Improvement and Extension of Forests	68,040	38,700	31,830	36,595
		IX.—Miscellaneous	9,260	9,400	8,095	8,844
		Total A.—Conservancy and Works	3,12,570	2,92,490	2,61,220	2,44,269
		B.—Establishments.				
		Salaries.				
		Superior Officers—				
		Deputy Conservators—				
1	2	1st Grade (900)	21,600		10,800	
1	1	2nd do. (800)	9,600		9,600	
1	—	3rd do.	...		7,800	
1	1	Deputy Director (800)	9,600		9,600	
—	1	Assistant Agricultural Chemist	8,550		...	
3	4	Instructors of Forest School	16,600		15,600	
1	1	Superintendent of Forest Surveys	6,000		6,400	
3	3	Extra Assistant Conservators (200) (250) (350)	9,600		8,400	
		Officer on Special Duty	...		1,000	
			81,550			
		Deduct—Probable Savings	600			
		Total Salaries	80,950	74,110	69,200	67,717
		Establishments.				
		Subordinate Forest and Depôt Estbt.—				
—	2	Sub-Assistant Superintendents	1,000		...	
1	—	Assistant Surveyor	...		248	
3	11	Sub-Surveyors	3,650		2,040	
6	6	Forest Rangers	5,040		4,800	
37	35	Foresters	8,530		8,710	
181	172	Forest Guards	16,430		17,280	
4	4	Draftsman, Recorder, Mohurir, and Hospital Assistant	2,630		2,628	
5	6	Duftry, Khalasis and Chaprasis	510		468	
1	1	Elephant Jemadar	420		420	
		Provision for revision of Establishment	6,140		...	
			44,350			
		Deduct—Probable Savings	1,010			
		Carried over	43,340	36,270	36,594	32,514
			80,950	74,110	69,200	67,717

11.—FOREST—*continued.*

Numbers 1892-93	Numbers 1893-94	B.—Establishments—*contd.*	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Establishments Brought forward	80,950	74,110	69,200	67,717
			43,340	36,270	36,594	32,514
		OFFICE ESTABLISHMENT—				
27	18	Clerks, Librarian and Accountant	6,880	10,970	9,573	9,728
	1	Store-keeper	810			
	1	Hospital Assistant	420			
	5	Munshis and Recorder	1,680			
12	3	Bugler and Museum and Herbarium Assistants	290		1,048	
	4	Lascar and Guards	300			
	14	Peons and Khalasi	1,190			
		Provision for revision of Establishment	590	...	...	...
		Total Establishments	55,500	47,240	47,215	42,242
		Allowances.				
		DEPUTATION AND SPECIAL ALLOWANCE	10,200	10,490	9,350	7,514
		TRAVELLING ALLOWANCE—				
		Superior Officers	12,880	11,690	12,760	9,667
		Subordinate Forest and Depôt Establishments	2,950	2,680	2,450	2,163
		Office Establishments	1,010	870	790	731
			16,840	15,240	16,000	12,561
		Total Allowances	27,040	25,730	25,350	20,075
		Contingencies.				
		Clothing Grant	110	...	...	108
		Stationery Charges	580	340	435	309
		Carriage of Tents and Records	1,870	1,380	1,470	1,271
		Rents, Rates, and Taxes	2,110	2,170	2,080	1,886
		Postage Charges	1,310	1,400	1,280	1,310
		Sundries	5,860	4,510	4,640	4,751
		Total Contingencies	11,840	9,800	9,905	9,635
		Total B.—Establishments	1,75,330	1,56,880	1,51,670	1,39,669

12.—REGISTRATION.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
District Charges	8,000	7,000	9,000	6,053

DETAILS.

Numbers 1892-93.	Numbers 1893-94	District Charges. *Establishment.*	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Registrar General's Office Establishment—				
3	3	Clerks	900	960	900	
1	1	Servant	60	...	60	
			960	960	960	955
		District Registrar's Office Establishment—				
1	1	Clerk	300	...	300	272
		Sub-Registrar's Office Establishment—				
7	7	Clerks	1,860	2,100	1,860	1,734
1	1	Servant	60	60	60	60
			1,920	2,160	1,920	1,794
		Total Establishment	3,180	3,120	3,180	3,021
		Allowances.				
		Remuneration to Sub-Registrars	2,550	2,390	3,740	2,611
		Travelling Allowance of Officers and Establishment	50	30	50	25
		Total Allowances	2,600	2,420	3,790	2,636
		Contingencies.				
		Purchase of Furniture	100	...	200	...
		Postage Charges	30	20	30	21
		Stationery Charges	...	...	...	...
		Miscellaneous	1,860	1,190	2,250	375
		Total Contingencies	1,990	1,210	2,480	396
			7,770	6,750	9,450	
		Add or Deduct—For rounding	230	250	450	
		Total District Charges	8,000	7,000	9,000	6,053

13.—INTEREST ON ORDINARY DEBT.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Imperial.				
At 4½ per cent.	Rs.	Rs.	Rs.	Rs.
Interest on 4½ per cent. Loan of 1878	25,000	2,00,000	3,45,000	3,45,901
Interest on Transfer Loan of 1879, 4½ per cent. portion	5,75,000	37,20,000	51,00,000	51,28,140
Interest on 4½ per cent. Loan for Indore State Railway (Indore)	4,50,000	4,50,000	4,50,000	4,50,000
	10,50,000	43,70,000	58,95,000	59,24,041
At 7 Shillings Sterling per cent.				
Interest on Transfer Loan of 1879, 7 shillings per cent. portion	11,000	11,000	11,000	10,230
At 4 per cent.				
Interest on 4 per cent. Loan of 1832-33	2,86,000	2,86,000	2,88,000	2,93,276
Interest on 4 per cent. Loan of 1835-36	6,90,000	6,90,000	7,09,000	6,89,497
Interest on 4 per cent. Loan of 1842-43	1,08,00,000	1,08,00,000	1,05,14,000	1,03,92,454
Interest on 4 per cent. Loan of 1854-55	1,01,36,000	79,78,000	56,38,000	55,77,431
Interest on 4 per cent. Transfer (Consolidated) Loan of 1st May 1865	1,35,80,000	1,35,35,000	1,40,00,000	1,40,89,135
Interest on 4 per cent. (Reduced) Loan of 1879	25,45,000	25,45,000	26,20,000	26,18,296
Interest on 4 per cent. Promissory Notes for Mysore Family	21,000	21,000	21,000	20,673
Interest on 4 per cent. Loan of Maharaja Scindia for State Railway (Gwalior)	6,00,000	6,00,000	6,00,000	6,00,000
Interest on 4 per cent. East Indian Railway Commuted Stock	2,000	2,000	2,000	2,132
Interest on 4 per cent. Gwalior Loan of 1887	14,00,000	14,00,000	14,00,000	14,00,000
Interest on 4 per cent. Railway Loan from Nawab of Rampur	1,00,000	...	...	...
	4,01,60,000	3,78,57,000	3,57,92,000	3,56,82,894
At 3½ per cent.				
Interest on 3½ per cent. Loan of 1853-54	18,000	18,000	18,000	11,746
Other Items.				
Interest on Expired Loans—				
Interest on 5½ per cent. Loan of 1859-60				1,386
Interest on 5 per cent. Loan of 1825-26				...
Interest on 5 per cent. Public Works Loan of 1854-55				...
Interest on 5 per cent. Loan of 1856-57				70
Interest on 5 per cent. Loan of 1841-42				...
Interest on 4½ per cent. Loan of 1872				1,595
Interest on 4½ per cent. Loan of 1871				124
Interest on 4½ per cent. Transfer Loan of 1870				1,900
Interest on 4 per cent. Loan of 1824-25				...
Interest on 4 per cent. Loan of 1828-29				—8
Interest on 4 per cent. (Reduced) Loan of 1881				...
Interest on 4 per cent. Transfer (Consolidated) Loan of 22nd April 1854				...
Nagpur-Raipur Railway Debenture Loan at 4½ per cent. (Central Provinces)				2,599
Ghazipur-Dildarnagar Railway Debenture Loan at 4 per cent. (N.-W. Provinces)				810
Total Interest on Expired Loans	16,000	13,000	10,000	8,476
Interest on Provincial Debenture Loans—				
Mathura-Hathras Light Railway Debenture Loan (ditto)	200	700	200	600
Cawnpore-Furruckabad Railway Debenture Loan (ditto)	400	200	300	346
Cawnpore-Achneyra Railway Debenture Loan (ditto)	2,400	4,000	2,000	3,276
Ditto ditto Section of the Rajputana-Malwa Railway Debenture Loan (ditto)	32,000	30,000	31,500	32,515
Additional Payment on account of Surplus Profits, Cawnpore-Achneyra Section of the R. M. Railway				7,920
Total Interest on Provincial Debenture Loans	35,000	34,900	34,000	44,657
Interest on Government of India Stock Notes	...	1,100	...	2,968
Discount on Loans	...	96,000	...	1,212
Total Interest on Debt	4,12,90,000	4,24,01,000	4,17,60,000	4,16,86,224
Carried over	4,12,90,000	4,24,01,000	4,17,60,000	4,16,86,224

13.—INTEREST ON ORDINARY DEBT—*continued.*

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Brought forward	4,12,90,000	4,24,01,000	4,17,60,000	4,16,86,224
Deduct—				
Interest on Debt incurred for Railways and Irrigation Works, and Provincial Advances and Loan Accounts, &c., chargeable to the following Provinces:—				
India	3,73,99,000	3,54,40,000	3,55,55,000	3,06,96,172
Central Provinces	2,36,000	2,29,000	37,000	2,22,386
Burma	21,40,000	21,17,000	21,14,000	11,67,050
Assam	1,000	1,000	1,000	453
Bengal	25,86,000	25,46,000	25,54,000	62,02,770
N.-W. Provinces and Oudh	31,94,000	31,36,000	31,49,000	29,86,553
Punjab	2,29,000	2,08,000	2,05,000	3,84,879
Madras	2,00,000	1,42,000	1,03,000	69,247
Bombay	2,20,000	2,06,000	1,99,000	1,81,292
	4,62,05,000	4,40,25,000	4,39,17,000	4,19,10,802
TOTAL	—49,15,000	—16,24,000	—21,57,000	—2,24,578

14.—INTEREST ON OTHER OBLIGATIONS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL.				
Special Loans.	Rs.	Rs.	Rs.	Rs.
Interest on Loans from the late King of Oudh	(a)	(a)	(a)	6,86,454
Interest on Loans from Rajah Kalisunker Ghosal	2,400	2,400	2,400	2,200
Interest on Book Debt Loan on account of Madho Rao	26,720	26,720	26,720	26,720
Interest on other Loans—				
Interest on 8 per cent. Perpetual Loan (Madras)	12,320	12,320	12,320	3,080
Interest on 6 per cent. Perpetual Loan (Madras)	4,830	4,830	4,830	5,040
Interest on Kollah Singana Chetty's Choultry Endowment (Madras)	2,510	2,510	2,510	2,559
Interest on Deposits of the Moniegar Choultry (Madras)	2,680	2,680	2,680	2,675
Interest on other Accounts—				
Deposits of the Lawrence Military Asylum, Mount Abu	500	500	500	500
Annuity on account of Fatteh-ullah Khan (T. Arabia)	2,400	2,400	2,350	2,338
Miscellaneous	...	...	...	1,060
Total Interest on other Loans	25,240	25,240	25,190	17,252
Total Special Loans	54,360	54,360	54,310	7,32,626
Treasury Notes of Service and other Funds.				
Interest on Treasury Notes on account of the Bhonsla and other Nagpur Temples	17,260	29,000	17,260	4,920
Interest at 4 per cent. on Madras Non-Transferable Treasury Notes	3,860	3,860	3,860	2,949
Total Treasury Notes, &c.	21,120	32,860	21,120	7,869
Deposits of Service Funds bearing Interest.				
Interest on Uncovenanted Service Family Pension Fund	7,08,000	6,83,000	6,88,000	6,66,913
Interest on Miscellaneous Service Funds—				
Nazibs' and Approvers' Fund	120	120	120	120
Total Deposits of Service Funds, &c.	7,08,120	6,83,120	6,88,120	6,67,033
Savings Bank Deposits.				
Interest on Post Office Savings Bank Deposits	29,80,000	27,00,000	26,40,000	24,09,751
Interest on Deposits in State Railway Provident Institutions	50,000	50,000	46,000	33,850
Interest on Soldiers' Deposits in Savings Bank	32,000	45,000	34,000	39,164
Interest on Civil Engineers' Provident Fund	87,000	75,000	77,000	70,275
	31,49,000	28,70,000	27,97,000	25,53,040
Carried over	39,32,600	36,40,340	35,60,550	39,60,568

(a) Provided in the estimates of North-Western Provinces and Oudh.

14.—INTEREST ON OTHER OBLIGATIONS—*continued.*

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Brought forward	39,32,600	36,40,340	35,60,550	39,60,568
Special Accounts.				
Interest on General Family Pension Fund	15,000	13,000	4,500	9,560
Interest on Hindu Family Annuity Fund	6,500	5,000	2,500	3,661
Interest on Bengal Christian Family Pension Fund	500	400	150	231
Interest on Postal Insurance and Life Annuity Fund	9,000	8,000	7,000	8,337
	31,000	26,400	14,150	21,789
Interest on Miscellaneous Accounts—				
INTEREST ON BAHU BEGUM'S STIPEND FUND	...	...	...	26,100
INTEREST ON RAILWAY FUNDS	53,900	53,100	47,800	44,396
INTEREST ON DEPARTMENTAL GUARANTEE FUND, POST OFFICE	12,000	12,000	12,000	12,000
INTEREST ON DEPARTMENTAL FINE AND GUARANTEE FUND—Telegraph	1,500	1,500	2,500	362
INTEREST ON OTHER ACCOUNTS	...	100	...	
Total Interest on Miscellaneous Accounts	67,400	66,700	62,300	82,858
Refunds	...	40	...	41
		37,33,480		
Deduct—For rounding		*480*		
TOTAL	40,31,000	37,33,000	36,37,000	40,65,256

15.—POST OFFICE.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Direction	1,73,000	1,55,000	1,70,000	1,47,244
Office of Account and Audit	4,66,000	,000	4,48,000	4,11,778
Presidency and District Offices	82,05,000	80,30,000	80,05,000	78,68,316
Conveyance of Mails	27,57,000	27,01,000	26,94,000	26,03,748
Discount on Sale of Postage Stamps	1,40,000	1,35,000	1,35,000	1,29,656
District Post Establishments	34,000	33,000	36,000	34,880
Post Office Miscellaneous	27,000	51,000	68,900	53,341
Subsidies	6,56,000	6,68,000	6,44,000	6,19,108
Stationery and Printing	6,16,000	6,00,000	7,44,100	5,52,228
TOTAL IMPERIAL	1,30,74,000	1,28,13,000	1,29,45,000	1,24,20,299
LOCAL.				
District Post Establishments	1,000	1,000	1,000	724
TOTAL	1,30,75,000	1,28,14,000	1,29,46,000	1,24,21,023

DETAILS.

Numbers. 1892-93.	Numbers. 1893-94.		Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		IMPERIAL.				
		Direction.				
		Salaries.	Rs.	Rs.	Rs.	Rs.
1	1	Director-General (3,000)[4]	34,600	34,600	34,600	33,706
1	1	Deputy Director-General (1,500—1,750)	19,200	18,700	20,100	20,700
2	3	Assistant Directors-General (750—1,000) 2 (700)	26,400	20,300	21,300	18,175
3	3	Superintendents 2 (300—400) 1 (200)	10,800	8,400	12,100	11,778
		Total Salaries	91,000	82,000	88,100	84,359
		Establishment.				
		Director-General's Office.				
2	4	Clerks (200 and over)	12,200	8,200	6,500	6,380
56	63	Do. (less than 200)	36,300	34,300	32,200	31,881
29	31	Servants	3,200	3,000	3,000	3,025
		Temporary Establishment	500	300	1,000	535
		Total Establishment	52,200	45,800	42,700	41,821
		Special provision for contemplated changes in the Director General's Office	...	...	17,000	...
		Allowances.				
		House-rent and Local Allowances	7,800	6,300	...	...
		Travelling Allowance	2,500	1,600	4,000	3,036
		Hill journey Allowances	5,500	5,500	...	7,313
		Total of allowances	15,800	13,400	4,000	10,349
		Carried over	1,59,000	1,41,200	1,51,800	1,36,529

15.—POST OFFICE—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Direction—*continued.*				
		Brought forward	1,59,000	1,41,200	1,51,800	1,36,529
		Contingencies.				
		Telegram Charges	300	300	300	217
		Tour Charges	300	300	6,000	285
		Purchase and Repair of Furniture	1,000	1,000	1,000	1,694
		Miscellaneous	12,400	12,200	10,900	8,519
		Total Contingencies	14,000	13,800	18,200	10,715
		Total Direction	1,73,000	1,55,000	1,70,000	1,47 244
		Office of Account and Audit.				
		Salaries.				
1	1	Comptroller, Post Office (800—1,200)	12,480	11,700	13,000	12,220
1	1	Deputy Comptroller (700)	8,400	8,400	10,800	12,268
2	2	Assistant Comptrollers (400—500), (500—600)	12,720	13,100	12,500	11,451
		Total Salaries	33,600	33,200	36,300	35,939
		Establishment.				
24	24	Subordinate Account Service	50,000	52,600	50,000	47,597
724	752	Clerical Establishment	3,44,000	3,39,100	3,27,000	3,04,374
61	64	Menials	6,000	...	5,700	...
		Extra Establishment	14,000	...	14,000	...
		Temporary Establishment	5,000	500	5,000	13,967
		Total Establishment	4,19,000	3,92,200	4,01,700	3,65 938
		Allowances.				
		House-rent and Local Allowances	3,900	3,900	...	...
		Travelling Allowances	500	1,000	300	188
		Total Allowances	4,400	4,900	300	188
		Contingencies.				
		Purchase and Repair of Furniture	3,000	3,700	3,700	3,436
		Miscellaneous	6,000	6,000	6,000	6,277
		Total Contingencies	9,000	9,700	9,700	9,713
		Total Office of Account and Audit	4,66,000	4,40,000	4,48,000	4,11,778
		Presidency and District Offices.				
		Salaries.				
5	5	Post Masters General { 2 @ 1,750—2,000; 3 @ 1,500—1,750 }	1,04,000	99,000	1,05,500	1,01,635
1	1	Inspector-General, Railway Mail Service (1,000—1,400)	15,000	17,000	15,500	14,700
9	9	Deputy Post Masters General { 1 @ 1,000—1,400; 3 @ 750—1,000; 5 @ 700 }	87,000	90,000	85,600	83,537
3	3	Presidency Post Masters of Calcutta, Madras, and Bombay { 2 @ 600—1,000; 1 @ 600—900 }	29,000	26,000	32,400	25,785
117	117	Superintendents, Post Office { 20 @ 400—500; 30 @ 300—400; 33 @ 250; 34 @ 200 }	4,23,000	4,24,000	4,50,000	4,31 620
50	49	Assistant Superintendents, Post Office { 12 @ 150; 12 @ 125; 1 @ 110; 24 @ 100 }	7 0,000	72,000	72,000	71,148
205	209	Inspectors, Post Office { 12 @ 150; 50 @ 100; 4 @ 90; 51 @ 80; 3 @ 75; 10 @ 70; 62 @ 60; 1 @ 50; 16 @ 40 }	1,99,000	2,02,000	1,95,000	1,99,971
		Total Salaries	9,27,000	9,30,000	9,56,000	9,28,396
		Carried over	9,27,000	9,30,000	9,56,000	9,28,396

15.—POST OFFICE—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Presidency and District Offices—*continued.*				
Brought forward	9,27,000	9,30,000	9,56,000	9,28,396
Establishment.				
Fixed Post Office Establishment { 200 and over	2,48,000	2,40,000	2,53,000	2,44,057
Fixed Post Office Establishment { less than 200	55,80,000	55,65,000	54,85,000	54,57,945
Experimental and Temporary Establishments	43,000	30,000	43,000	30,328
Total Establishment	58,71,000	58,35,000	57,81,000	57,32,330
Allowances.				
House-rent and Local Allowance	32,000	30,000	...	...
Travelling Allowance	3,60,000	3,60,000	3,40,000	3,53,387
Total Allowances	3,92,000	3,90,000	3,40,000	3,53,387
Supplies and Services.				
Maintenance and Feed of Horses	45,000	45,000	50,000	43,862
Freight on Europe Stores	3,000	2,000	3,000	1,689
Aligarh Workshop	1,10,000	1,67,000	1,50,000	1,31,860
Other Charges	45,000			
Total Supplies and Services	2,03,000	2,14,000	2,03,000	1,77,411
Contingencies.				
Stationery Charges	3,80,000	3,80,000	3,78,000	1,56,885
House-rent and Ground-rent				2,15,020
Telegram Charges	1,000	1,000	1,000	728
Office Furniture	55,000	55,000	60,000	52,132
Construction and Repair of Post Offices	25,000	25,000	...	22,675
Miscellaneous	2,00,000	2,00,000	2,10,000	2,29,352
Total Contingencies	6,61,000	6,61,000	6,49,000	6,76,792
Special Charges.				
Director General's power of sanction for revision of Establishment. { Fixed Post Office Establishment	1,66,000	...	1,66,000	...
Director General's power of sanction for revision of Establishment. { Fixed Stationery and House-rent	10,000	...	10,000	...
Total Special Charges	1,76,000	...	1,76,000	...
	82,30,000	...	81,05,000	...
Lump Deduction	*25,000*	...	*1,00,000*	...
Total Presidency and District Offices	**82,05,000**	**80,30,000**	**80,05,000**	**78,68,316**
Conveyance of Mails.				
ROAD ESTABLISHMENT.				
Pay of Overseers, Runners, Banghy-burdars, and others.	9,89,500	9,75,000	9,42,000	9,34,495
„ of Extra Runners, etc.	2,500	1,000	2,000	1,380
„ of Experimental Runners	5,000	4,500	5,000	3,378
Director General's power of sanction for revision of Establishment, Pay of Overseers, etc.	10,000	...	10,000	...
Contract Allowance for Foot Mails	15,000	14,500	10,500	4,678
Subsidy to Native State	4,000	4,000	7,000	2,600
Contribution to Goa Government	2,500	2,500	...	...
TOTAL ROAD ESTABLISHMENT	10,28,500	10,01,500	9,76,500	9,46,531
FERRY ESTABLISHMENT.				
Pay of Boatmen and others	3,000	3,000	2,800	2,688
CONTINGENT ROAD CHARGES.				
Travelling Allowances to Overseers	3,500	3,300	...	2,630
Rainy Season Charges	32,000	24,000	32,000	24,847
Maintenance and hire of Ponies and Bullocks	4,000	3,200	...	4,319
Construction and Repair of Huts	3,000	3,000	4,000	4,358
Contingent and Unforeseen Expenses	8,000	7,000	15,000	6,996
Extra Despatch	11,000	11,000	10,000	11,242
TOTAL CONTINGENT ROAD CHARGES	61,500	51,500	61,000	54,392
MARINE CONTRACTS.				
Bounty Money.				
Bounty Money to Commanders of Vessels and others.	10,000	10,000	10,000	9,927
Payments to P and O. Company for conveyance of Mails by Non-Contract Vessels	4,000	4,000	10,000	8,143
TOTAL MARINE CONTRACTS	14,000	14,000	20,000	18,070
Carried over	11,07,000	10,70,000	10,60,300	10,21,681

15.—POST OFFICE—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Conveyance of Mails—*continued.*				
Brought forward	11,07,000	10,70,000	10,60,300	10,21,681
BULLOCK TRAIN ESTABLISHMENT.				
Establishment	64,000	65,000		62,348
Coningencies	75,000	75,000		73,168
TOTAL BULLOCK TRAIN ESTABLISHMENT	1,39,000	1,40,000	1,19,500	1,35,516
BOAT ESTABLISHMENT AND CHARGES.				
Fixed Boat Establishment	26,000	26,000	20,000	19,634
Contingencies	3,000	3,000	2,500	3,081
TOTAL BOAT ESTABLISHMENT, ETC.	29,000	29,000	22,500	22,715
MAIL CART ESTABLISHMENT AND CHARGES.				
Fixed Mail Cart Establishment	1,80,000	1,80,000	1,80,000	1,75,267
Contract Allowances	1,92,000	1,94,000	1,89,000	1,82,452
Subsidy to Government Tonga	15,000	6,000	2,200	2,002
Contingencies	4,000	4,000	1,000	779
TOTAL MAIL CART ESTABLISHMENT, ETC.	3,91,000	3,84,000	3,72,200	3,60,500
RAILWAY CHARGES.				
Mail Guards' Oil Allowance and Trollymen	7,000	6,000	4,500	4,932
Payments to Guaranteed Railways	1,49,000	1,47,000	1,50,500	1,41,394
Special Train Hire	80,000	80,000	70,000	78,200
Payments to State Railways	8,70,000	8,30,000	8,81,000	8,23,876
" to Darjeeling-Himalayan Railway	10,200	10,200	10,200	10,260
Subsidy to Assam Railway Company	4,800	4,800	3,300	4,674
TOTAL RAILWAY CHARGES	11,21,000	10,78,000	11,19,500	10,63,336
Lump Deduction	27,87,000 *30,000*			
Total Conveyance of Mails	27,57,000	27,01,000	26,94,000	26,03,748
District Post Establishments.				
DISTRICT POST ESTABLISHMENTS, IMPERIAL. *Establishment.*				
Numbers. 1892-93. 1893-94.				
2 / 1 — Inspectors	720		1,200	
3 / 2 — Sub-Post Masters and Village Post Masters	480		720	
2 / 2 — Clerks and Mohurirs	480		480	
2 / 2 — Overseers	420		420	
177 / 178 — Duffadars, Jemadars; Postmen and Runners	27,590		29,510	
24 / 22 — Branch Post Masters	1,980		1,740	
Total Establishment	31,670	31,700	34,070	33,432
Allowances.				
Travelling Allowance of Officers and Establishment	1,020	900	1,020	858
Contingencies.				
Office and Ground-rent	200	...	180	
Post Office and Monsoon Charges	250	...	250	
Repair of Dâk huts	200	200	200	
Other Contingencies	590	500	580	
Total Contingencies	1,240	700	1,210	590
	33,930	33,300	36,300	
Add or Deduct—For rounding	*70*	*300*	*300*	
TOTAL DISTRICT POST ESTABLISHMENTS, IMPERIAL	34,000	33,000	36,000	34,880

15.—POST OFFICE—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
District Post Establishments.—*continued.*				
Brought forward	34,000	33,000	36,000	34,880
DISTRICT POST ESTABLISHMENTS, LOCAL (Ajmere.)				
Establishment.				
Numbers. 1892-93. 11 / 1893-94. 11 — Peons	720	720	720	706
Contingencies.				
Miscellaneous	160	30	160	18
	880	750	880	
Add—For rounding	120	250	120	
TOTAL DISTRICT POST ESTABLISHMENT, LOCAL	1,000	1,000	1,000	724
Total District Post Establishments	35,000	34,000	37,000	35,604
Post Office Miscellaneous.				
ALIGARH WORKSHOP ESTABLISHMENT AND CHARGES	16,000	16 000	14,800	15,281
CONSTRUCTION AND REPAIR OF POST OFFICES TO BE EXECUTED UNDER DEPARTMENTAL MANAGEMENT	...	...	25,000	...
REFUND OF SECURITY SUBSCRIPTIONS	...	1,300	1,000	1,321
COMPENSATION FOR LOSS OF INSURED PARCELS	6,000	6,000	5,000	6,493
AWARDS	...	22,500	14,000	15,827
REWARDS	...	200	100	55
MISCELLANEOUS	5,000	5,000	9,000	14,364
Total Post Office Miscellaneous	27,000	51,000	68,900	53,341
Subsidies.				
BRITISH INDIA STEAM NAVIGATION COMPANY—				
Original Contract	4,54,000	4,54,000	4,54,000	4,54,000
New Contract	50,000	50,000	50,000	50,000
TIGRIS AND EUPHRATES STEAM NAVIGATION COMPANY	36,000	54,000	36,000	18,000
RIVER STEAM COMPANY AND FERRIES IN BENGAL	5,350	5,000	4,320	4,177
IRRAWADDY FLOTILLA STEAM COMPANY, BURMA	48,000	48,000	48,000	48,000
BENGAL CENTRAL FLOTILLA, EASTERN BENGAL	3,400	3,500	2,680	2,676
STEAM SERVICE IN ASSAM	50,000	45,000	40,000	33,500
DITTO IN BOMBAY	7,750	7,000	7,500	8,755
SUBSIDY TO CEYLON GOVERNMENT	1,500	1,500	1,500	...
Total Subsidies	6,56,000	6,68,000	6,44,000	6,19,108
Stationery and Printing.				
Stationery.				
Supplies from the Superintendent of Government Printing, Calcutta	4,00,000	3,80,000	2,95,000	3,46,820
Supplies from the Superintendent of Stationery, Calcutta			1,40,000	
Ditto, Bombay			50,000	
Ditto, Madras			5,000	
Stationery purchased in the country	400	400	...	56
	4,00,400	3,80,400	4,90,000	3,46,876
Printing.				
Superintendent of Government Printing, Calcutta			1,50,000	
Government Press, Madras			1,500	
Ditto, Bombay			500	
	1,53,000	1,45,000	1,52,000	1,31,410
Departmental Presses	51,400	54,400	52,000	52,824
Cost of printing at Jail Press	200	200	100	12
Printing at Private Presses	26,000	35,000	50,000	35,674
	2,30,600	2,34,600	2,54,100	2,19 920
Deduct—Recovery from Telegraph Department	*15 000*	*15,000*	...	*14,568*
Total Stationery and Printing	6,16,000	6,00,000	7,44,100	5,52,228

15.—POST OFFICE—*concluded.*

RECAPITULATION.

PRESIDENCY AND DISTRICT OFFICES.

Name of Postal Circle.	Post Masters General, Inspector-General, Railway Mail Service, Deputy Post Masters General, Post Masters, Calcutta, Madras, and Bombay, Superintendents & Assistant Superintendents and Inspectors, Post Office.				Post Masters, Deputy Post Masters, Clerks, Sorters, Peons, Servants, and Temporary Establishment.		Travelling Expenses and Contingent Charges.		Total.	
	Budget Estimate, 1893-94.		Budget Estimate, 1892-93.		Budget Estimate, 1893-94.	Budget Estimate, 1892-93.	Budget Estimate, 1893-94.	Budget Estimate, 1892-93.	Budget Estimate, 1893-94.	Budget Estimate, 1892-93.
	Nos.	Amount.	Nos.	Amount.	Amount.	Amount.	Amount.	Amount.		
		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bengal	51	1,27,300	50	1,33,500	10,69,950	9,09,720	2,58,033	2,26,100	14,55,283	12,69,320
Madras	60	1,15,400	60	1,13,400	6,68,300	6,83,000	1,41,233	1,41,300	9,24,933	9,37,700
Bombay	26	95,400	25	1,03,950	9,38,900	9,40,340	1,73,617	1,67,200	12,07,917	12,11,490
N.-W. Provinces.	52	1,02,450	52	1,03,450	5,51,500	5,71,200	1,01,767	1,01,800	7,55,717	7,76,450
Punjab	35	85,000	34	82,400	5,18,700	4,99,400	97,733	96,300	7,01,433	6,78,100
Burma	19	53,200	20	67,600	3,38,050	3,35,700	90,867	91,200	4,82,117	4,94,500
Central Provinces.	13	41,550	13	39,700	2,29,400	2,31,700	48,467	46,900	3,19,417	3,18,300
Assam	11	32,000	11	35,400	1,45,600	1,44,500	31,433	28,700	2,09,033	2,08,600
Central India	7	16,250	7	15,100	68,100	69,500	13,117	12,200	97,467	96,800
Oudh	13	19,200	13	19,200	1,50,250	1,54,540	21,767	21,100	1,91,217	1,94,840
Rajputana	11	23,400	11	23,400	1,29,000	1,29,000	27,867	24,700	1,80,267	1,77,100
Behar	19	41,900	19	40,100	2,63,800	2,69,300	46,182	44,800	3,51,882	3,54,200
Eastern Bengal	10	20,200	10	19,300	1,86,000	1,84,500	32,367	27,100	2,38,567	2,30,900
Railway Mail Service.	60	1,36,800	59	1,42,100	6,64,600	7,10,300	1,58,833	1,54,500	9,60,233	10,06,900
South Baluchistan.	6	16,950	6	17,400	1,14,850	1,14,300	22,717	18,100	1,54,517	1,49,800
					60,37,000				82,30,000	81,05,000
Lump Deduction.	...	...	...	...	*25,000*	...	...	...	*25,000*	*1,00,000*
Total	393	9,27,000	390	9,56,000	60,12,000	59,47,000	12,66,000	12,02,000	82,05,000	80,05,000

CONVEYANCE OF MAILS, DISCOUNT ON SALE OF POSTAGE STAMPS, POST OFFICE MISCELLANEOUS, SUBSIDIES, AND STATIONERY AND PRINTING

Name of Postal Circle.	Conveyance of Mails.		Discount on Sale of Postage Stamps.		Post Office Miscellaneous.		Subsidies.		Stationery and Printing.	
	Budget Estimate, 1893-94.	Budget Estimate, 1892-93.	Budget Estimate, 1893-94.	Budget Estimate, 1892-93.	Budget Estimate, 1893-94.	Budget Estimate, 1892-93.	Budget Estimate, 1893-94.	Budget Estimate, 1892-93.	Budget Estimate, 1893-94.	Budget Estimate, 1892-93.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bengal	1,72,917	1,61,356	15,000	14,500	3,000	27,710	5,11,550	5,10,520	3,46,950	
Madras	2,80,667	2,67,913	28,600	27,600	1,200	9,070	1,500	1,500	9,400	
Bombay	2,49,133	2,50,038	31,300	30,200	1,300	27,150	43,750	43,500	66,700	
N.-W. Provinces	65,066	64,830	14,200	13,700	17,000	45,050	...	...	1,34,600	
Punjab	4,57,110	4,00,083	14,700	14,200	600	3,070	...	...	6,700	
Burma	1,06,273	1,01,540	7,000	6,700	510	2,200	48,000	48,000	6,050	
Central Provinces	82,327	83,412	5,000	4,800	600	2,650	...	...	3,050	
Assam	96,817	82,924	3,450	3,350	400	2,770	50,000	40,000	850	
Central India	33,567	34,930	1,750	1,650	770	840	...	...	900	
Oudh	14,353	14,600	2,650	2,550	120	1,670	...	...	1,000	
Rajputana	51,953	56,450	3,900	3,750	950	1,610	...	...	650	
Behar	22,507	22,210	5,200	5,000	200	2,530	...	...	1,100	
Eastern Bengal	65,283	64,934	3,150	3,050	200	5,200	1,200	480	1,000	
Railway Mail Service	10,57,600	10,56,000	...	...	...	38,900	...	...	36,600	
South Baluchistan	31,427	32,780	4,100	3,950	150	580	...	...	450	
	27,87,000					1,71,000				
Lump deduction	*30,000*									
Deduct—Amt. transfd. to the new head "Stationery and Printing"	...	...	...	...	...	*1,02,100*				
Total	27,57,000	26,94,000	1,40,000	1,35,000	27,000	68,900	6,56,000	6,44,000	6,16,000	7,44,100

16.—TELEGRAPH.(a)

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Imperial.	Rs.	Rs.	Rs.	Rs.
Indian Telegraphs—Capital Account	9,68,000	8,30,000	8,93,000	6,76,379
Ditto Revenue Account	50,95,000	48,57,000	47,00,000	46,08,893
	60,63,000	56,87,000	55,93,000	52,85,272
Indo-European Telegraph—				
Persian Gulf Section . Capital Account	−1,35,200	−1,32,000	−1,07,000	−1,76,877
Persian Gulf Section . Revenue Account	6,03,300	4,98,600	5,50,400	6,11,101
Persian Section . Capital Account	2,200	...	...	72,958
Persian Section . Revenue Account	2,76,700	3,01,400	3,86,600	3,23,073
	7,47,000	6,68,000	8,30,000	8,30,255
TOTAL	68,10,000	63,55,000	64,23,000	61,15,527

(a) For details, *see* Telegraph Estimates.

17.—MINT.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Imperial.	Rs.	Rs.	Rs.	Rs.
Mint and Assay Masters' Establishment and Contingencies	3,04,290	3,08,410	2,90,020	3,03,304
Loss on Coinage	64,940	76,340	1,14,940	55,857
Purchase of Local Stores	62,000	62,550	52,000	53,376
	4,31,230	4,47,300	4,56,960	
Add or Deduct—For rounding	*230*	*300*	40	
TOTAL	4,31,000	4,47,000	4,57,000	4,12,537

Details.

Numbers. 1892-93.	Numbers. 1893-94.		Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Mint and Assay Masters' Establishment and Contingencies (Calcutta).	Rs.	Rs.	Rs.	Rs.
		Direction and Establishment.				
		Salaries.				
1	1	Mint Master (2,000)	24,000	24,470	24,000	30,649
1	1	Assistant Mint Master (600)	7,200	7,200	7,200	7,200
1	1	Accountant (450)	5,400	5,400	5,400	5,400
1	1	Bullion-keeper (500)	6,000	6,000	6,000	6,000
1	1	Deputy Bullion-keeper (200)	2,400	2,400	2,400	2,400
		Total Salaries	45,000	45,470	45,000	51,649
		Establishment.				
		Mint Master's Establishment.				
3	3	Clerks (200 and over)	13,580	25,220	13,460	25,142
15	15	Clerks (less than 200)	11,560		11,560	
9	9	Servants	830	660	830	592
		Bullion-keeper's Establishment.				
8	8	Clerks (less than 200)	2,940	2,940	2,940	2,913
1	1	Servant	80	80	80	83
		Bullion-keeper's Establishment, Operative Department.				
11	11	Bullion Superintendents (less than 200)	6,000	6,000	6,000	5,983
12	12	Sircars, Mohurirs, Amins and Potdars	2,630	2,639	2,630	2,568
		Mint Guards.				
1	1	Warder	2,780	2,660	2,660	1,700
9	9	Guards	1,310	1,339	1,310	2,145
		Total Establishment	41,710	41,520	41,470	41,126
		Total Direction and Establishment	86,710	86,990	86,470	92,775
		Carried over	86,710	86,990	86,470	92,775

17.—MINT—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Mint and Assay Masters' Establishment and Contingencies—*continued.*				
		Brought forward	86,710	86,990	86,470	92,775
		Operative Establishment.				
		Salaries.				
1	1	Superintendent and Foreman (200 and over)	7,200	7,200	7,200	7,200
		Establishment.				
8	8	Engineers, Melters, Mechanics, (200 and over)	31,800	44,800	31,800	44,423
50	50	Labourers, &c. (less than 200)	15,020		15,020	
		Extra Hour's Pay	77,000	84,600	70,000	80,092
		Extra Establishment	...	...	...	
		Total Establishment	1,23,820	1,29,400	1,16,820	1,24,515
		Total Operative Establishment	1,31,020	1,36,600	1,24,020	1,31,715
		Assay Establishment.				
		Salaries.				
1	1	Assay Master (1,750—100—2,250)	27,000	27,000	27,000	26,600
1	1	Deputy Assay Master (1,200)	14,400	11,530	14,400	10,731
		Probationer	1,800	1,810	...	1,187
		Total Salaries	43,200	40,340	41,400	38,518
		Establishment.				
2	1	Clerks (200 and over)	6,120	6,880	6,000	6,749
3	4	Clerks (less than 200)	890		860	
16	16	Servants	2,250	2,230	2,230	2,244
		Extra Hour's Pay	1,500	1,500	1,500	533
		Total Establishment	10,760	10,610	10,590	9,526
		Total Assay Establishment	53,660	50,950	51,990	48,044
		Total	2,71,690	2,74,540	2,62,480	2,72,534
		Allowances.				
		Travelling Allowance	300	300	300	889
		Supplies and Services.				
		Manufacture of Scales and Weights	800	800	800	645
		Freight on uncurrent Coin	350	20	350	10
		Freight on Europe Stores	320	320	320	318
		Total Supplies and Services	1,470	1,140	1,470	973
		Contingencies.				
		Postage Charges	150	150	150	154
		Telegram Charges	30	30	30	24
		Purchase of Books and Publications	310	310	310	245
		Purchase of Office Furniture	100	100	100	69
		Stationery Charges	1,800	1,250	1,500	...
		Rents, Rates, and Taxes	23,480	22,560	18,720	18,847
		Hot-weather Charges	160	160	160	301
		Miscellaneous	4,800	7,870	4,800	9,268
		Total Contingencies	30,830	32,430	25,770	28,908
		Total Mint and Assay Masters' Establishment and Contingencies	3,04,290	3,08,410	2,90,020	3,03,304
		Loss on Coinage.				
		Loss of weight in coining Gold	140	...	140	150
		Ditto ditto Silver	8,000	29,300	8,000	10,136
		Loss on Remittance	50,000	30,000	1,00,000	38,546
		Cost of Copper Alloy	6,000	17,000	6,000	6,412
		Value of Copper used for contingent purposes	800	40	800	613
		Total Loss on Coinage	64,940	76,340	1,14,940	55,857
		Purchase of Local Stores—				
		Country coal, oil, &c.	62,000	62,550	52,000	47,058
		Miscellaneous	...	...	...	6,318
			62,000	62,550	52,000	53,376

18.—GENERAL ADMINISTRATION.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Imperial.	Rs.	Rs.	Rs.	Rs.
Salary of the Governor General	2,50,800	2,50,800	2,50,800	2,50,800
Chief Commissioner	1,520	1,270	1,420	1,272
Staff and Household of the Governor General	2,52,120	2,32,300	2,55,890	2,34,965
Do. do. of the Governor of Bombay	...	...	...	60
Durbar Fund	1,65,000	1,65,000	1,65,000	1,65,505
Tour Expenses	1,60,000	1,60,000	1,64,000	1,52,492
Executive Council	3,88,500	3,90,000	3,88,000	3,91,817
Legislative Council	1,98,560	1,95,000	1,96,780	2,01,802
Civil Secretariats	11,91,210	12,36,240	11,85,040	12,40,770
Military Secretariat	4,44,780	4,41,600	4,48,720	4,37,939
Public Works Secretariat	3,09,500	2,87,250	2,92,120	2,99,688
Civil Offices of Account and Audit	4,01,620	3,65,000	4,10,600	3,91,556
Public Works Office of Account and Audit	2,43,450	2,40,700	2,33,000	2,25,706
Currency Department	1,09,520	1,05,600	1,10,000	1,10,503
Reserve Treasury	4,940	4,700	4,880	5,055
Allowance to Presidency Bank	1,71,000	1,63,600	1,75,600	1,63,351
	42,92,520	42,39,060	42,81,850	
Add or Deduct—For rounding	480	60	150	
Total Imperial	42,93,000	42,39,000	42,82,000	42,73,281
Local.				
General Establishment of Local Funds (a)	1,820	1,450	1,820	1,293
Add or Deduct—For rounding	180	450	180	
Total Local	2,000	1,000	2,000	1,293
TOTAL	42,95,000	42,40,000	42,84,000	42,74,574

(a) Allowance to Local Fund Clerk, Coorg and Ajmere.

Details.

Numbers. 1892-93.	Numbers. 1893-94.		Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Chief Commissioner.				
		Establishment.	Rs.	Rs.	Rs.	Rs.
		Servant	70	70	70	72
		Contingencies.				
		House-rent	1,300	1,200	1,200	1,200
		Miscellaneous	150	...	150	...
		Total Contingencies	1,450	1,200	1,350	1,200
		Total Chief Commissioner	1,520	1,270	1,420	1,272
		Staff and Household of the Governor General.				
		Salaries.				
1	1	Private Secretary (2,000)	24,000	30,150	24,000	24,000
		Military Secretary; Aides-de-Camp, European; Aide-de-Camp, Native — Provided in the Bengal Military Estimates.				
1	1	Surgeon (1,200)	14,400	14,400	14,400	14,400
		Total Salaries	38,400	44,550	38,400	38,400
		Establishment.				
32	32	Establishment of the Viceroy's Band — 200 and above; less than 200	22,860	22,800	22,860	22,785
1	1	Establishment of the Military Secretary to the Viceroy — 200 and above	3,120	5,920	2,880	5,842
4	4	less than 200	3,640		3,300	
1	1	Servants	160	160	160	156
		Total Establishment	29,780	28,880	29,200	28,783
		Allowances.				
		House-rent Allowances	1,200	1,200	1,200	1,300
		Hill-Journey Allowances	6,000	4,800	7,000	4,290
		Total Allowances	7,200	6,000	8,200	5,590
		Contingencies.				
		Purchase of Books and Publications (Military Secretary)	170	420	170	...
		Subscription to Newspapers (ditto ditto)	250		250	321
		Rents, Rates, and Taxes (Private Secretary)	21,800	21,800	25,150	25,944
		Telegram Charges (ditto ditto)	40,000	30,000	40,000	38,842
		Postage Charges (ditto)	1,000	650	1,000	623
		Band contingencies (ditto)	1,500	1,500	...	...
		Miscellaneous Contingencies (ditto)	800	800	2,300	1,561
		Postage Charges (Military Secretary)	320	300	320	281
		Miscellaneous Contingencies (ditto)	900	400	900	301
		Hill-Journey Charges	1,10,000	97,000	1,10,000	94,319
		Total Contingencies	1,76,740	1,52,870	1,80,090	1,62,192
		Total Staff and Household of the Governor General	2,52,120	2,32,300	2,55,890	2,34,065

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Durbar Fund.				
		For the pay of the Office Establishment, Native Doctor and Dispensary, Servants and others; Pension to retired Clerks and Servants; Cost of Lighting, Clothing, and Miscellaneous Expenses of the Governor General's Household; Extra pay to Band, and Batta to Servants; Office-rent, etc., while absent from Calcutta on tour; etc.				
		Total Durbar Fund .	1,65,000	1,65,000	1,65,000	1,65,505
		Tour Expenses.				
		STAFF AND HOUSEHOLD OF THE GOVERNOR GENERAL .	1,30,000	1,28,000	1,28,000	1,05,257
		EXECUTIVE COUNCIL	6,000	6,000	10,000	6,118
		FOREIGN DEPARTMENT	2,000	2,000	2,000	4,148
		SPECIAL TRAINS	22,000	24,000	24,000	36,969
		Total Tour Expenses .	1,60,000	1,60,000	1,64,000	1,52,492
		Executive Council.				
		Salaries.				
5	5	Members of Council (6,400) . . .	3,84,000	3,84,550	3,84,000	3,87,367
		Allowances.				
		Travelling Allowances	1,000	1,000	1,000	
		Hill Journey Allowances	3,000	4,000	2,500	
		Total Allowances .	4,000	5,000	3,500	3,978
		Contingencies.				
		Hill Journey Charges	500	450	500	472
		Total Executive Council .	3,88,500	3,90,000	3,88,000	3,91,817
		Legislative Council.				
		Salaries.				
3	3	Salaries, Deputation and Travelling Allowances of Members	50,000	50,000	50,000	52,038
		Travelling Allowances to Non-Official Members	10,000	10,000	10,000	18,000
1	1	Secretary (3,500)*	40,320	38,940	40,320	43,707
1	1	Deputy Secretary (2,000) . . .	24 000	19,450	24,000	17,204
1	1	Personal Assistant to the Secretary (600) .	7,200	600	7,200	157
		Officer on Special Duty . .	...	6,780	...	3,315
		Total Salaries .	1,31,520	1,25,770	1,31,520	1,34,421
		Establishment.				
1	1	Registrar (600)	7,200	7,200	7,200	7,200
16	16	Clerks (less than 200)	18,800	20,870	18,520	20,181
36	36	Servants	3,520	3,520	3,520	3,529
		Extra Establishment	2,000	1,930	2,000	1,801
		Temporary Establishment at Hill Station .	50	...	50	166
		Total Establishment .	31,570	33,520	31,290	32,877
		Allowances				
		Travelling Allowance and Expenses . . .				
		Hill Journey Allowances				
		Compensation for dearness of Provision . . .				
		Total Allowances .	21,500	21,600	20 000	21,123
		Supplies and Services.				
		Purchase of Law Books	1,300	1,300	1,300	1,216
		Contingencies.				
		Purchase of Books and Publications	...	...	...	1
		Section-writing	2,200	2,160	2,200	2,143
		Postage Charges	2,300	2,100	2,300	2,437
		Telegram Charges	300	200	300	110
		Rents, Rates, and Taxes	1,420	1,500	1,420	1,498
		Subscription to Newspapers, &c.	450	400	450	307
		Hill Journey Charges	3,500	3,500	3,500	1,956
		Hot-weather Charges	...	120	...	155
		Purchase and Repair of Furniture	...	330	...	199
		Miscellaneous	2,500	2,500	2,500	3,359
		Total Contingencies .	12,670	12,810	12,670	12,165
		Total Legislative Council .	1,98,560	1,95,000	1,96,780	2,01,802

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Civil Secretariats.				
		FOREIGN DEPARTMENT.				
		Salaries.				
1	1	Secretary (4,000)[4]	46,080	46,080	46,080	45,668
1	1	Deputy Secretary (2,250)[4]	25,920	30,920	25,920	24,061
1	1	Under-Secretary (1,300)[4]	14,980	15,040	14,980	18,676
		Assistant Secretary (1,000)[4]	12,000	12,000	...	8,920
1	1	Attachés (500) (440)	12,720	11,640	11,520	12,372
2	2	Officer on Special Duty	...	5,940	11,760	9,929
		Total Salaries	1,11,700	1,21,620	1,10,260	1,19,626
		Establishment.				
1	1	Registrar (650 to 850)	10,200	10,200	10,200	10,200
47	47	Clerks (200 and above) / (less than 200)	1,00,800	1,01,080	1,03,260	1,01,648
14	14	Copyists (varying from 50 to 150)	17,100	16,680	18,420	17,793
1	1	Translator	1,800	1,800	1,800	1,635
67	67	Servants	6,840	6,730	6,830	6,691
		Extra Establishment	...	3,730	...	250
		Temporary Establishment at Hill Station	750	1,280	750	724
			1,37,490		1,41,260	
		Deduct—Probable Savings	*4,550*		*4,550*	
		Total Establishment	1,32,940	1,41,500	1,36,710	1,38,941
		Allowances.				
		Travelling Allowance	500	1,600	500	2,347
		Hill Journey Allowances	60,000	60,000	60,000	53,330
		Compensation for dearness of Provision	...	30	...	...
		Total Allowances	60,500	61,630	60,500	55,677
		Supplies and Services.				
		Freight on Europe Stores	...	...	...	10
		Contingencies.				
		Rents, Rates, and Taxes	2,210	1,640	2,210	2,422
		Purchase of Books and Publications	750	500	750	449
		Subscription to Newspapers, etc.	780	600	780	464
		Charges for preparing Alphabetical Index	460	460	460	582
		Purchase of Office Furniture	500	500	500	1,639
		Postage Charges	5,000	4,300	5,000	4,302
		Telegram Charges	50,000	75,000	50,000	91,023
		Hill Journey Charges	5,000	4,400	5,000	5,095
		Hot-weather Charges	250	200	250	206
		Miscellaneous	4,000	3,350	4,000	3,768
		Total Contingencies	68,950	90,950	68,950	1,09,950
		TOTAL FOREIGN DEPARTMENT	3,74,090	4,15,700	3,76,420	4,24,204
		HOME DEPARTMENT.				
		Salaries.				
1	1	Secretary (4,000)[4]	46,080	58,240	46,080	39,503
1	1	Deputy Secretary (2,000)[4]	23,040	21,470	23,040	22,963
1	1	Under-Secretary (1,300)[4]	14,980	13,360	14,980	14,546
		Total Salaries	84,100	93,070	84,100	77,012
		Establishment.				
1	1	Registrar (700)	8,400	8,400	8,400	8,900
35	9 / 26	Clerks (200 and above) / (less than 200)	42,960 / 25,740	66,300	42,480 / 24,960	68,382
43	43	Servants	4,400	4,400	4,400	4,401
		Temporary Establishment at Hill Station	500	500	700	544
	6	Copyists	3,960	...		
		Total Establishment	85,960	79,600	80,940	82,227
		Carried over	1,70,060	1,72,670	1,65,040	1,59,239
			3,74,090	4,15,700	3,76,420	4,24,204

18.—GENERAL ADMINISTRATION—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Civil Secretariats—*continued.*				
Brought forward	3,74,090	4,15,700	3,76,420	4,24,204
Allowances.	1,70,060	1,72,670	1,65,040	1,59,239
Compensation for dearness of Provision	...	20	...	...
Travelling Allowance	450	400	450	100
Hill Journey Allowances	36,000	36,000	36,000	32,823
Total Allowances	36,450	36,420	36,450	32,923
Supplies and Services.				
Freight on Europe Stores	50	20	50	15
Contingencies.				
Section-writing	...	...	4,500	6,485
Purchase of Books and Publications, and Freight to P. and O. Steam Navigation Company	3,500	3,000	3,500	2,776
Subscription to Newspapers, etc.	1,650	1,650	1,650	1,485
Purchase of Office Furniture	1,000	1,000	1,000	1,186
Postage Charges	3,700	3,700	3,300	3,267
Telegram Charges	8,500	7,600	8,500	6,805
Hill Journey Charges	5,000	5,000	4,000	4,914
Hot-weather Charges	500	440	500	444
Rents, Rates, and Taxes	...	...	...	7,927
Miscellaneous	4,700	6,000	4,700	8,774
Total Contingencies	28,550	28,390	31,650	44,063
TOTAL HOME DEPARTMENT	2,35,110	2,37,500	2,33,190	2,36,240
FINANCE AND COMMERCE DEPARTMENT.				
Salaries.				
1892-93: 1 — Secretary (4,000)[4]	46,080	55,420	46,100	46,080
1892-93: 1 — Deputy Secretary (2,250)[4]	25,920	29,880	25,920	25,920
1892-93: 1 — Under-Secretary (1,300)[4]	14,980	19,200	14,980	14,976
1892-93: 1 — Assistant Secretary (1,500)	24,000	23,350	23,400	22,750
Officer on Special Duty	...	4,240	...	2,985
Total Salaries	1,10,980	1,32,090	1,10,400	1,12,711
Establishment.				
1892-93: 1 — Registrar (700)	8,400	9,130	8,400	7,700
1892-93: 16 — Clerks (200 and above)	61,900	1,25,600	57,100	1,25,628
1892-93: 47 — " (less than 200)	69,050		60,100	
1892-93: 26 — Copyists	...	...	12,500	
1892-93: 38 — Servants	4,050	4,000	4,050	3,671
Extra Establishment	2,500	2,500	2,500	2,100
Temporary Establishment at Hill Station		130	...	308
Total Establishment	1,45,900	1,41,360	1,44,650	1,39,407
Allowances.				
Compensation for dearness of Provision	...	100	...	...
Travelling Allowance	...	750	...	161
Hill Journey Allowances	60,000	55,000	62,000	57,308
Total Allowances	60,000	55,850	62,000	57,469
Supplies and Services.				
Freight on Europe Stores			...	5
Contingencies.				
Rents, Rates, and Taxes	150	...	530	425
Purchase of Office Furniture	1,000	800	1,000	518
Purchase of Books and Publications	200	200	200	115
Subscription to Newspapers, etc.	1,500	1,250	1,000	979
	2,850	2,250	2,730	2,037
Carried over	3,16,880	3,29,300	3,17,050	3,09,592
	6,09,200	6,53,200	6,09,610	6,60,444

18.—GENERAL ADMINISTRATION—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Civil Secretariats—*continued.*				
	6,09,200	6,53,200	6,09,610	6,60,444
Brought forward	3,16,880	3,29,300	3,17,050	3,09,592
	2,850	2,250	2,730	2,037
Charges for preparing Alphabetical Index	150	150	150	...
Postage Charges	4,000	3,500	4,000	3,448
Telegram Charges	4,600	4,600	4,600	4,593
Hill Journey Charges	7,000	7,000	7,000	6,183
Hot-weather Charges	500	400	500	344
Miscellaneous	2,000	2,000	2,000	1,651
Total Contingencies	21,100	19,900	20,980	18,256
	3,37,980		3,38,030	
Add or Deduct—for rounding	20		*30*	
Total Finance and Commerce Dept.	3,38,000	3,49,200	3,38,000	3,27,848

Numbers. 1892-93.	Numbers. 1893-94.	REVENUE AND AGRICULTURAL DEPARTMENT.				
		Salaries.				
1	1	Secretary (4,166⅔)[4]	48,000	43,200	48,000	50,358
1	1	Under-Secretary (1,500)[4]	17,280	15,530	17,280	18,238
1	1	Reporter on Economic Products (1,000)	12,000	12 000	12,000	15,935
		Officer on Special Duty	...	...	...	2,950
		Total Salaries	77,280	70,730	77,280	87,481
		Establishment.				
1	1	Registrar (660)	7,920	7,520	7,680	7,440
6	7	Clerks (200 and above)	23,040	43,440	22,800	43,525
18	17	" (less than 200)	21,840		20,640	
4	4	Copyists	2,160	2,160	2,160	2,252
31	33	Servants	3,200	3,200	3,210	3,147
		Extra Establishment	4,450	4,540	4,540	5,869
		Temporary Establishment at Hill Station	470	370	470	383
		Total Establishment	63,080	61,230	61,500	62,616
		Allowances.				
		Compensation for dearness of Provision	...	20	...	...
		Travelling Allowance	4,000	4,000	4,000	4,272
		Hill Journey Allowances	31,000	31,000	31,000	30,365
		Total Allowances	35,000	35,020	35,000	34,637
		Supplies and Services.				
		Freight on Europe Stores	...	...	...	2
		Contingencies.				
		Section-writing	300	...	...	...
		Contingencies for Office of Reporter on Economic Products	1,000	500	1,500	35
		Purchase of Books and Publications	1,000	300	300	563
		Purchase of Office Furniture	550	550	550	1,062
		Subscription to Newspapers, etc.	900	900	1,000	1,056
		Charges for preparing Alphabetical Index	400	400	400	300
		Postage Charges	3,000	3,000	3,000	2,970
		Telegram Charges	4,500	5,000	3,500	7,072
		Hill Journey Charges	4,200	3,750	4,000	3,508
		Hot-weather Charges	220	200	200	228
		Rents, Rates, and Taxes	...	...	...	1,755
		Miscellaneous	2,760	2,500	2,000	3,639
		Total Contingencies	18,830	17,100	16,450	22,188
		Carried over	1,94,190	1,84,080	1,90,230	2,06,924
			9,47,200	10,02,400	9,47,610	9,88,292

18.—GENERAL ADMINISTRATION—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Civil Secretariats—*continued.*				
Brought forward	9,47,200	10,02,400	9,47,610	9,88,292
	1,91,190	1,84,080	1,90,230	2,06,924
Patents Office.				
Salaries.				
Officer in Charge (Allowance 150)	1,800	1,800	1,800	1,800
Establishment. (Numbers 1892-93 / 1893-94)				
Allowance to Mathematical Instrument Maker (50)	600	600	600	400
2 / 5 Clerks	6,480	5,470	4,680	4,740
1 / 3 Servants (10)	290	250	120	129
Temporary Establishment: Clerks	...	...	720	887
Temporary Establishment: Servants	...	...	80	95
Total Establishment	7,370	6,320	6,200	6,251
Total Patents Office	9,170	8,120	8,000	8,051
Total Revenue and Agricultural Department	2,03,360	1,92,200	1,98,230	2,14,975
Officer in charge of the Records of the Govt. of India—				
Salaries. (Numbers 1892-93 / 1893-94)				
1 / 1 Officer in charge of the Records of the Government of India	15,840	17,060	15,120	14,368
Establishment.				
7 / 7 Clerks	5,040	5,420	5,040	8,175
1 / 1 Librarian	1,200	1,200	1,200	
15 / 15 Servants	1,560	1,650	1,320	2,014
Assistant	...	...	2,160	...
Extra Establishment	6,070	6,140	3,340	1,892
Total Establishment	13,870	14,410	13,060	12,081
Allowances.				
Travelling Allowances of Officers	1,500	1,000	1,500	1,350
Contingencies.				
Purchase of Office Furniture	150	200	700	600
Postage Charges	50	50	20	17
Telegram Charges	30	20	20	13
Hot and Cold-weather Charges	320	320	190	184
Miscellaneous	1,450	1,140	1,150	1,075
Total Contingencies	2,000	1,730	2,080	1,889
Total Officer in charge of the Records of the Government of India	33,210	34,200	31,760	29,688
Translators' Department.				
Establishment. (Numbers 1892-93 / 1893-94)				
1 / 1 Clerk (200 and above)	3,000		3,000	
5 / 5 Clerks (less than 200)	4,380		4,380	
Total Establishment	7,380	7,380	7,380	7,756
Contingencies.				
Telegram Charges	10	10	5	...
Miscellaneous	50	50	55	59
Total Contingencies	60	60	60	59
Total Translators' Department	7,440	7,440	7,440	7,815
Total Civil Secretariats	11,91,210	12,36,240	11,85,040	12,40,770

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Military Secretariat.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Secretary (3,500)	42,000	42,360	42,000	42,000
1	1	1st Deputy Secretary (including Military Pay and Allowances) (1,828 + 125(*a*))	22,560	23,340	23,440	18,593
1	1	2nd Depy. Secy. (ditto ditto) (1,528 + 125(*a*))	18,960	17,130	17,290	15,970
1	1	1st Assistant (ditto ditto) (500 + 449-1-6)	11,390	11,390	11,390	10,830
1		2nd Assistant (ditto ditto)	...	...	14,190	12,865
...	1	Assistant Secretary	10,870	10,630	...	...
1	1	Assistant Secretary, Military Works Branch	11,330	11,790	11,330	11,213
...	...	Officer on Special Duty	...	...	...	3,816
1	1	3rd Assistant Secretary	10,870	10 350	10,870	7,954
		Total Salaries	1,27,980	1,26,990	1,30,510	1,23,241
		Establishment.				
1	1	Chief Clerk (700)	8,400	8,730	8,400	7,900
83	83	Clerks (200 and above)	75,200	1,57,000	1,00,130	1,51,998
		Clerks (less than 200)	88,100		62,040	
84	85	Servants	8,350	8,100	8,260	7,906
	15	Copying Establishment	10,000	10,000	10,000	10,859
		Temporary Establishment	2,400	1,500	2,400	2,554
		Ditto ditto at Hill Station	2,450	2,200	2,280	1,951
			1,94,900			
		Deduct—Probable Savings	5,000			
		Total Establishment	1,89,900	1,87,530	1,93,510	1,83,168
		Allowances.				
		Compensation for dearness of Provision	...	80	...	...
		Travelling Allowances	1,100	1,100	1,100	1,621
		Hill Journey Allowances	78,000	76,200	78,000	72,609
		Total Allowances	79,100	77,380	79,100	74,230
		Contingencies.				
		Rents, Rates, and Taxes	6,500	6,170	6,500	5,947
		Purchase of Books	1,000	600	1,000	440
		Subscription to Newspapers, etc.	2,000	2,000	2,000	1,572
		Purchase of Office Furniture	1,200	1,200	2,000	704
		Postage Charges	6,500	6,000	7,500	5,768
		Telegram Charges	20,000	25,000	16,000	32,869
		Hill Journey Charges	5,800	5,800	5,800	7,307
		Hot-weather Charges	800	730	800	744
		Miscellaneous	4 000	2,200	4,000	1,949
		Total Contingencies	47,800	49,700	45,600	57,300
		Total Military Secretariat	4,44,780	4,41,600	4,48,720	4,37,939
		Public Works Secretariat.				
		Salaries.				
1	1	Secretary (including Military Pay and Allowances) (3,502-4-0)	42,000	42,000	42,000	42,000
2	2	Deputy Secretaries (including Military Pay and Allowances) (3,243-8) (2,743-8)	71,800	72,130	71,840	66,244
3	3	Under-Secretaries 2 (1,350) (900)	43,200	42,110	45,400	45,181
3	4	Assistant Secretaries 2 (800) 2 (700)	36,000	35,110	26,400	33,380
1	1	Assistant Engineer	6,000	5,000	...	...
...	1	Mechanical Assistant (300)	3,600	...	...	...
...	1	Officer on Special Duty	15,600	14,400	11,400	2,164
		Total Salaries	2,18,200	2,10,750	1,97,040	1,88,969
		Establishment.				
1	1	Registrar (450 to 600)	8,400	7,730	7,200	6,600
16	16	Clerks (200 and above)	67,200	1,81,000	65,760	20,606
87	87	„ (less than 200)	1,16,300		1,16,960	1,58,599
...	...	Accountant	...	...	...	2,730
13	13	Draftsmen, Tracer	19,270	18,750	19,240	15 037
76	76	Servants	8,220	8,000	8,240	2,252
...	...	For work of the Committee of Loco. and Carriages Superintendent	6,000	..	...	7,364
		Technical Section	8,400	9,330	6,000	5,346
		Temporary Establishment	7,200	7,740	7,200	9,487
		Temporary establishment Care Taker and establishment.	2,610	...	...	...
					2,30,600	
		Deduct—Probable Savings			8,000	
		Total Establishment	2,43,600	2,32,550	2,22,600	2,28,021
		Carried over	4,61,800	4,43,300	4,19,640	4,16,000

(*a*) For five months.

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Public Works Secretariat—Brought forward	4,61,800	4,43,300	4,19,640	4,16,990
		Allowances.				
		Travelling Allowances	5,000	5,000	3,500	6,402
		Presidency House-rent and Allowance	2,500	2,000	3,000	1,904
		Hill Journey Allowances	78,000	75,000	75,500	77,470
		Total Allowances	85,500	82,000	82,000	85,776
		Contingencies.				
		Rents, Rates, and Taxes	...	...	1,200	10,157
		Section-writing	500	...	480	30
		Purchase of Books and Instruments	700	700	700	184
		Purchase of Furniture	2,600	2,500	2,500	2,609
		Subscription to Newspapers	1,500	1,500	1,500	614
		Hot-weather Charges	300	250	300	203
		Postage Charges	6,500	6,000	6,000	5,776
		Telegram Charges	14,300	13,500	13,500	13,324
		Hill Journey Charges	5,000	4,500	6,700	4,613
		Miscellaneous	11,500	11,000	9,600	11,412
		Total Contingencies	42,900	39,950	42,480	48,922
		Deduct—Amount charged to—	5,90,200	5,65,250	5,44,120	5,51,688
		39—Guaranteed Companies; 41—Miscellaneous Railway Expenditure	*2,80 700*	*2,78,000*	*2,52,000*	*2,52,000*
		Total Public Works Secretariat	3,09,500	2,87,250	2,92,120	2,99,688
		Civil Offices of Account and Audit.				
		OFFICE OF COMPTROLLER AND AUDITOR GENERAL.				
		Salaries.				
		Central Office.				
1	1	Comptroller and Auditor General (3,500)*	40,320	43,180	40,320	39,890
1	1	Deputy Comptroller General (1,750)	21,000	18,230	15,000	17,834
2	2	Deputy Auditors General (1,800) (1,650)	41,400	20,440	45,600	35,384
1	1	Asst. Comptroller General, 3rd Class (1,100)	13,200	...	13,200	2,952
1	1	Asst. ditto, 4th Class (800)	9,600	5,430	11,340	9,150
1	1	Asst. Comptroller General, 5th Class (600)	7,200	410	7,200	...
		Ditto ditto, 6th Class	...	1,800	...	...
1	1	Chief Superintendent (540)	6,480	12,310	6,480	11081
		Total Central Office	1,39,200	1,01,800	1,39,140	1,16,291
		Forest Branch.				
1	1	Assistant Comptroller General, 4th Class (800)	9.600	11,600	9,600	15,394
		Chief Superintendent	...	1,740	...	...
			1,48,800		1,48,740	
		Deduct—Probable Savings	*13,800*		*11,740*	
		Total Salaries	1,35,000	1,15,140	1,37,000	1,31,685
		Establishment.				
		Central Office.				
		Superintendents (200 and above)	33,400	30,370	34,400	32,967
13	13	Clerks (130—175)	45,390	34,830	45,940	39,451
59	57	Clerks (varying from 30 to 120)				
44	46	Servants	4,230	4,040	4,210	4,160
		Total Central Office	83,020	69,240	84,550	76,578
		Forest Branch.				
1	1	Superintendent (200—290)	4,320	3,620	3,300	3,145
29	28	Clerks (varying from 30 to 120)	17,500	20,220	17,620	18,554
4	5	Servants	530	680	530	526
		Total Forest Branch	22,350	24,520	21,450	22,225
		Temporary and Additional Establishment	3,000	300	8,000	558
		Total Establishment	1,08,370	94,060	1,14,000	99,361
		Carried over	2,43,370	2,09,200	2,51,000	2,31,046

18.—GENERAL ADMINISTRATION—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Civil Offices of Account and Audit—*contd.*				
OFFICE OF COMPTROLLER AND AUDITOR GENERAL—*contd.*				
Brought forward	2,43,370	2,09,200	2,51,000	2,31,046
Allowances.				
Travelling Allowances	6,000	6,000	6,000	6,194
Contingencies.				
Liveries	200	...	...	...
Rents, Rates, and Taxes	11,700	11,700	11 700	11,700
Police Charges	500	440	500	480
Section-writing	500	800	1,800	1,565
Purchase of Office Furniture	300	300	300	368
Hot-weather Charges	900	640	900	635
Book-binding Charges	...	...	...	2
Library	300	300	300	226
Washing and cleaning the Treasury Buildings	1,200	1,060	1,200	1,056
Postage Charges	1,500	1,300	1,500	1,127
Telegram Charges	4,000	4,000	4,200	3,366
Miscellaneous	1,550	1,460	1,500	1,349
Total Contingencies	22,650	22,000	23,900	21,874
TOTAL OFFICE OF COMPTROLLER AND AUDITOR GENERAL	2,72,020	2,37,200	2,80,900	2,59,114
Numbers. 1892-93. / 1893-94 — OFFICE OF COMPTROLLER, INDIA TREASURIES.				
Salaries.				
1 / 1 Comptroller (1,800)	21,600	19,010	21,000	21,794
1 / 1 Assistant Comptroller (560)	6,720	3,950	9,600	2,278
— / 1 Probationer	2,400	2,000	...	...
... / ... Chief Superintendent	...	1,530	...	2,748
	30,720		30,600	
Deduct—Probable Savings	2,130		3,100	
Total Salaries	28,590	26,490	27,500	26,820
Establishment.				
12 / 12 Superintendents (200 and above)	32,000	31,870	32,550	30,527
88 / 88 Clerks (130—175)	63,500	63,520	63,740	69,223
23 / 23 „ (varying from 30 to 120)				
Record Suppliers (2—15, 1—13)	2,260	2,260	2,260	2,254
Servants				
Temporary Establishment	...	30	...	96
Total Establishment	97,760	97,680	98,550	1,02,100
Allowances.				
Travelling Allowance	...	130	...	173
Contingencies				
Purchase of Office Furniture	200	200	200	340
Hot-weather Charges	750	750	750	739
Book-binding Charges	..	350	400	425
Library	50	50	50	16
Postage Charges	1,300	1,200	1,300	1,129
Telegram Charges	550	550	550	420
Miscellaneous	400	400	400	280
Total Contingencies	3,250	3,500	3,650	3,349
TOTAL OFFICE OF COMPTROLLER, INDIA TREASURIES	1,29,600	1,27,800	1,29,700	1,32,442
Total Civil Offices of Account and Audit	4,01,620	3,65,000	4,10,600	3,91,556

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Public Works Office of Account and Audit.				
		Salaries.				
1	1	Accountant General . . .	30,750	26,400	26,400	29,754
1	1	Deputy Accountant General . .	19,200	19,760	16,200	16,200
1	1	Assistant ditto (800) .	9,600	9,600	9,600	7,656
2	2	Examiners (800) (650) . . .	17,400	10,230	16,200	16,243
1	1	Inspector of Public Works Accounts (1,350)	16,200	20,590	16,200	6,559
1	1	Deputy Examiner (450) for State Ry. Stores	5,400	...	5,400	...
		Officer on special duty . . .	...	...	...	70
			98,550		90,000	
		Deduct—Probable Savings .	*10,000*		*10,000*	
		Total Salaries .	88,550	86,580	80,000	76,482
		Establishment.				
12	12	Accountants (200 and above) . . .	44,500	55,860	43,700	53,393
7	8	Ditto (less than 200) . . .	13,000		10,820	
31	31	Clerks	39,700	38,460	42,370	38,265
17	17	Servants	1,700	1,620	1,640	1,438
		Temporary Clerks	1,300	1,300	1,300	1,909
		Total Establishment .	1,00,200	97,240	99,830	95,005
		Allowances.				
		Travelling Allowances	4,500	8,000	2,500	3,271
		Presidency House-rent and Allowance . . .	6,500	5,900	7,000	5,499
		Hill Journey Allowances	38,100	37,600	38,140	35,776
		Total Allowances .	49,100	51,500	47,640	44,546
		Contingencies.				
		Rent, Rates, and Taxes	...	...	...	4,994
		Purchase of Books	50	20	20	22
		Purchase of Office Furniture	400	400	400	376
		Subscription to Newspapers	50	30	30	18
		Postage Charges	800	770	800	762
		Hot-weather Charges	100	80	80	85
		Telegram Charges	700	800	700	671
		Hill Journey Charges	2,500	2,500	2,500	1,856
		Miscellaneous	1,000	780	1,000	889
		Total Contingencies .	5,600	5,380	5,530	9,673
		Total Public Works Office of Account and Audit	**2,43,450**	**2,40,700**	**2,33,000**	**2,25,706**
		Currency Department.				
		Salaries.				
1	1	Assistant Comptroller General (1,000) .	12,000	9,700	12,000	13,942
1	1	Chief Superintendent (500) . . .	6,000	6,000	6,000	6,000
		Total Salaries .	18,000	15,700	18,000	19,942
		Establishment.				
1	1	Treasurer (500)	6,000	6,000	6,000	6,000
1	1	Deputy Treasurer (200)	2,400	2,400	2,400	2,400
104	104	Clerks	57,490	59,030	59,480	58,039
		Potdars	2,120			
69	69	Servants	6,830	6,530	6,760	6,325
		Extra Establishment	4,000	3,570	4,000	6,292
		Total Establishment .	78,840	77,530	78,640	79,056
		Carried over .	96,840	93,230	96,640	98,998

18.—GENERAL ADMINISTRATION—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Currency Department—*contd.*	Rs.	Rs.	Rs.	Rs.
Brought forward	96,840	93,230	96,640	98,998
Allowances.				
Travelling Expenses and Allowances	100	400	100	18
Supplies and Services.				
Freight on Europe Stores	...	...	...	10
Purchase of Chests, Bags and Locks	200	...	200	...
Total Supplies and Services	200	...	200	10
Contingencies.				
Rents, Rates, and Taxes	5,850	5,850	5,850	5,850
Purchase of Office Furniture	600	400	400	703
Stationery Charges	50	50	130	...
Postage Charges	800	800	800	821
Telegram Charges	290	300	330	279
Hot-weather Charges	920	970	970	972
Book-binding Charges	160	100	...	...
Miscellaneous	3,710	3,500	4,580	2,852
Total Contingencies	12,380	11,970	13,060	11,477
Total Currency Department	1,09,520	1,05,600	1,10,000	1,10,503
Reserve Treasury.				
Establishment.				
Clerks (Numbers 1892-93: 5; 1893-94: 5)	1,690	1,630	1,630	1,533
Servant (Numbers 1892-93: 1; 1893-94: 1)	80	80	80	84
Extra Poddars (Numbers 1892-93: 9; 1893-94: 9)	1,100	820	1,100	732
Total Establishment	2,870	2,530	2,810	2,349
Contingencies.				
Postage Charges	70	70	70	65
Telegram Charges	100	100	100	130
Purchase of Furniture	...	...	...	81
Miscellaneous	1,900	2,000	1,900	2,430
Total Contingencies	2,070	2,170	2,070	2,706
Total Reserve Treasury	4,940	4,700	4,880	5,055
Allowance to Presidency Bank.				
Allowance to the Bank of Bengal for General Treasury duties	43,600	43,600	43,600	43,600
Allowance to the Bank of Bengal for Public Debt duties	1,23,400	1,16,000	1,28,000	1,16,298
Postage Charges	4,000	3,960	4,000	3,447
Telegram Charges	...	20	...	6
Miscellaneous	...	20	...	...
Total Allowance to Presidency Bank	1,71,000	1,63,600	1,75,600	1,63,351

19A.—LAW AND JUSTICE—COURTS OF LAW.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
Law Officers	3,080	3,940	3,080	3,576
Judicial Commissioner	5,890	5,450	5,750	4,152
Civil and Sessions Courts	76,170	73,890	76,400	80,349
Courts of Small Causes	4,030	4,030	4,030	5,808
Criminal Courts	1,77,830	1,79,550	1,80,380	1,73,976
Refunds	12,150	9,040	14,150	9,856
	2,79,150	2,75,900	2,83,790	
Add or Deduct—For rounding	*150*	100	210	
TOTAL	2,79,000	2,76,000	2,84,000	2,77,717

DETAILS.

Numbers. 1892-93	Numbers. 1893-94		Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Law Officers.				
		Salaries.				
2	2	Government Pleaders (Ajmere)	480	480	480	240
		Supplies and Services.				
		Fees to Pleaders in Criminal Cases	2,000	2,200	2,000	2,065
		Do. do. in Pauper Suits	...	...	...	707
		Law Charges	600	1,260	600	564
		Total Supplies and Services	2,600	3,460	2,600	3,336
		Total Law Officers	3,080	3,940	3,080	3,576
		Judicial Commissioner.				
		Establishment.				
2	2	Registrars	4,340	4,220	4,200	2,950
2	2	Clerks and others	900	880	900	850
1	1	Servant	80	80	80	72
		Total Establishment	5,320	5,180	5,180	3,872
		Allowances.				
		Travelling Allowance of Establishment	250	80	250	84
		Contingencies.				
		Telegram Charges	20	10	20	2
		Postage Charges	60	30	60	20
		Purchase of Furniture	60	50	60	45
		Do. of Books and Publications	160	80	160	78
		Miscellaneous	20	20	20	51
		Total Contingencies	320	190	320	196
		Total Judicial Commissioner	5,890	5,450	5,750	4,152

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Civil and Sessions Courts.				
		GENERAL ESTABLISHMENT.				
		Salaries.				
		Moiety of Salary of Commissioner, Ajmere, transferred from "3—Land Revenue—Charges of District Administration" (page 20)	12,000	10,520	12,000	12,879
1	1	District Judge (500 to 800)	7,080	6,390	6,390	9,816
1	1	Subordinate Judge, Ajmere (Judicial Assistant Commissioner), (600—800) *	7,200	7,130	8,640	7,480
4	4	Munsifs (Baluchistan, 2 (200)) (Coorg, 160 and 200)	9,140	9,650	9,510	9,666
		Total Salaries	35,420	33,690	36,540	39,841
		Establishment.				
28	29	Clerks and others	11,410	11,320	10,930	12,601
29	29	Servants	2,890	2,880	2,890	2,919
		Total Establishment	14,300	14,200	13,820	15,520
		Allowances.				
		Travelling Allowance of Commissioner	900	400	...	...
		Ditto ditto other Officers	100	370	100	576
		Ditto ditto Establishment	250	210	250	179
		Compensation for dearness of Provision	...	...	...	64
		Total Allowances	1,250	980	350	819
		Contingencies.				
		Purchase of Furniture	...	20	...	196
		Telegram Charges	...	200	...	17
		Rates and Taxes	1,250	1,250	1,720	1,412
		Postage Charges	200	250	200	267
		Purchase of Books and Publications	...	...	...	51
		Stationery Charges	40	30	20	585
		Miscellaneous	750	770	690	673
		Total Contingencies	2,240	2,520	2,630	3,201
		TOTAL GENERAL ESTABLISHMENT	53,210	51,390	53,340	59,381
		PROCESS SERVING ESTABLISHMENT.				
		Establishment.				
1	...	Peshkar	...	...	600	530
3	3	Nazirs	2,340	2,340	2,340	2,335
7	6	Naib Nazirs	2,040	1,740	2,340	2,039
182	184	Process Servers	15,490	14,610	14,590	15,357
		Extra Process Servers	160	...	160	120
15	15	Amins	2,590	2,520	2,590	...
1	1	Stamp Vendor	360	360	360	360
			22,980		22,980	
		Deduct—Probable Savings	*1,000*		*1,000*	
		Total Establishment	21,980	21,570	21,980	20,741
		Allowances.				
		Travelling Allowances	...	...	...	99
		Compensation for dearness of Provision	...	...	...	52
		Total Allowances	...	...	...	151
		Contingencies.				
		Travelling Charges	120	120	120	...
		Miscellaneous	860	810	960	76
		Total Contingencies	980	930	1,080	76
		TOTAL PROCESS SERVING ESTABLISHMENT	22,960	22,500	23,060	20,968
		Total Civil and Sessions Courts	**76,170**	**73,890**	**76,400**	**80,349**
		Courts of Small Causes.				
		INDORE.				
		Establishment.				
1	1	Clerk of the Court (130)	1,560	1,560	1,560	3,360
1	1	Clerk	430	430	430	432
1	1	Sheristadar (55)	660	660	660	660
1	1	Mohurir (18)	220	220	220	216
2	2	Bailiffs	170	170	170	168
2	2	Duftry and Sweeper	150	150	150	156
		Total Establishment	3,190	3,190	3,190	4,992
		Contingencies.				
		Miscellaneous	380	380	380	360
		PROCESS SERVING ESTABLISHMENT.				
1	1	Nazir	460	460	460	456
		Total Courts of Small Causes	4,030	4,030	4,030	5,808

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1892-93.	Numbers. 1893-94	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Criminal Courts.				
		Salaries.				
2	2	Extra Assistant Commissioners . .	14,400	17,200	17,400	33,415
		Moiety of Salary of Assistant and Extra Assistant Commissioners, Ajmere, transferred from "3.—Land Revenue—Charges of District Administration" (page 20) .	17,500	18,200	17,700	
2	2	District Magistrates (Bangalore, 1,000) (Coorg, 800)	21,600	21,600	21,600	21,522
1	1	2nd Magistrate (Bangalore, 300) . .	3,600	3,600	3,600	3,713
4	4	Cantonment and Assistant Cantonment Magistrates (Ajmere, 1,500) (Indore, 1,337, 700) (Quetta, 833-5-4) . .	53,640	52,500	53,640	49,034
		Allowance to Cantonment Magistrates (Ajmere) (Baluchistan) . . .	1,800	1,800	1,800	1,700
		Total Salaries .	1,12,540	1,14,900	1,15,740	1,09,384
		Establishment.				
		Moiety of Establishment transferred from "3.—Land Revenue—Charges of District Administration" (page 20) . . .	10,640	14,770	10,640	8,711
42	55	Sheristadars	23,850	20,500	20,670	23,701
13		Clerks			3,360	
50	48	Servants	4,750	4,440	4,980	5,885
		Total Establishment .	39,240	39,710	39,650	38,297
		Allowances.				
		Travelling Allowance to Commissioner . . .	...	...	900	383
		Ditto ditto other Officers . . .	4 710	4,760	4,710	4,409
		Ditto ditto Establishment . . .	1,730	1,400	1,410	1,314
		Pushtu Allowance to Cantonment Magistrates . .	1,200	1,200	1,200	1,200
		Travelling Allowance to ditto ditto .	...	...	...	112
		Total Allowances .	7,640	7,360	8,220	7,418
		Supplies and Services.				
		Diet to Prosecutors and Witnesses	2,030	1,610	1,900	1,595
		Purchase of Tents	350	100	200	1,718
		Rewards to Informers	50	50	50	...
		Total Supplies and Services .	2,430	1,760	2,150	3,313
		Contingencies.				
		Printing Charges	...	...	...	346
		Hot-weather Charges	...	..	...	641
		Postage Charges	2,150	2,210	2,040	2,665
		Telegram Charges	430	680	410	754
		Purchase of Furniture	450	880	450	936
		Do. of Books and Publications	260	150	260	150
		Stationery Charges	1,080	860	870	1,386
		Rent of Offices	2,040	2,000	2,040	2,064
		Tour Charges	1,100	1,200	1,000	1,795
		Belts, Badges, and Clothing for Peons . . .	50	50	50	109
		Judicial Contingencies of the Superintendent of R. M. State Railway Police with powers of Magistrate .	620	620	940	534
		Miscellaneous	6,230	5,820	5,220	2,396
		Total Contingencies .	14,410	14,470	13,280	13,776
		CHARGES ON ACCOUNT OF MAUNPORE PERGUNNAH . .	1,570	1,350	1,340	1,788
		Total Criminal Courts .	1,77,830	1,79,550	1,80,380	1,73,976

19B.—LAW AND JUSTICE—JAILS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Jails	64,940	60,060	57,510	58,348
Jail Manufactures	11,750	11,490	12,220	11,346
Convict charges at Port Blair	11,73,830	11,53,900	11,58,820	11,38,450
Ditto ditto in the Straits Settlements	8,000	6,500	8,000	7,684
	12,58,520	12,31,950	12,36,550	
Add—For rounding	480	50	450	
TOTAL IMPERIAL	12,59,000	12,32,000	12 37,000	12,15,828
LOCAL.				
Jails	230	230	280	206
Deduct—For rounding	230	230	280	...
TOTAL LOCAL	...	...	...	206
TOTAL	12,59,000	12,32,000	12,37,000	12,16,034

DETAILS.

Numbers. 1892-93.	Numbers. 1893-94.	Jails.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		JAILS, IMPERIAL.				
		SALARIES.	Rs.	Rs.	Rs.	Rs.
		District Jails.				
		Allowance to Superintendents	3,000	2,930	3,000	2,547
4	5	Jail Darogahs (150), (100), 2 at (50), (22)	4,460	4,290	4,200	4,200
		TOTAL SALARIES	7,460	7,220	7,200	6,747
		CLERICAL ESTABLISHMENT.				
		District Jails.				
6	5	Clerks and Mohurirs	1,280	1,470	1,530	1,433
		WARDER ESTABLISHMENT.				
		District Jails.				
2	2	Warders	380	...	380	2,445
		Lock-ups.				
1	1	Turnkey	120	120	120	130
		TOTAL WARDER ESTABLISHMENT	500	120	500	2,575
		MENIAL AND OTHER ESTABLISHMENTS.				
		District Jails.				
1	1	Jail Teacher	180	180	180	180
89	90	Jail Watchmen and others	10,200	9,080	10,060	6,001
4	3	Servants	480	490	640	456
		Lock-ups.				
8	8	Jemadars and Watchmen	460	460	550	546
		Servants	90	90		
		TOTAL MENIAL AND OTHER ESTABTS.	11,410	10,300	11,430	7,183
		ALLOWANCES.				
		District Jails.				
		Travelling Allowance	...	20	...	1
		Compensation for dearness of Provision	...	...	...	210
		Jail Charges on account of Maunpore Pergunnah	200	100	200	125
		TOTAL ALLOWANCES	200	120	200	336
		SUPPLIES AND SERVICES.				
		District Jails.				
		Rations (Prisoners')	23,000	22,250	18,000	19,162
		Hospital Charges	650	1,100	550	143
		Clothing and Bedding (Prisoners')	3,450	2,650	3,050	2,615
		Passage-money of Convicts	2,000	2,350	1,500	1,857
		Maintenance of Prisoners	4,500	4,250	3,500	4,208
		Miscellaneous	1,290	1,150	1,250	1,526
		Lock-ups.				
		Petty Construction and Repairs	...	...	300	...
		TOTAL SUPPLIES AND SERVICES	34,890	33,750	28,150	29,511
		HOSPITAL CHARGES.				
		District Jails.				
1	1	Native Doctor (55)	660	660	660	660
		Allowance to Hospital Assistants	360	360	360	360
2	2	Compounders	360	370	760	1,329
		Other Hospital Expenses	400	...		
		TOTAL HOSPITAL CHARGES	1,780	1,390	1,780	2,349
		Carried over	57,520	54,370	50,790	50,134

19B.—LAW AND JUSTICE—JAILS—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Jails—*contd.*				
Brought forward	57,520	54,370	50,790	50,134
CONTINGENCIES.				
District Jails.				
Postage Charges	140	150	140	142
Telegram Charges	10	20	10	8
Stationery Charges	40	30	40	30
Rents, Rates, and Taxes	390	240	90	87
Passage money of Convicts	800	500	...	...
Miscellaneous	2,840	2,120	2,940	2,025
Lock-ups.				
Rations	500	430	100	2,552
Miscellaneous	2,700	2,200	3,400	3,370
TOTAL CONTINGENCIES	7,420	5,690	6,720	8,214
TOTAL JAILS, IMPERIAL	64,940	60,060	57,510	58,348
JAILS, LOCAL.				
DISTRICT.				
Establishment.				
Numbers. 1892-93. 3; 1893-94. 3 — Servants	180	180	180	180
Supplies and Services.				
Subsistence to Prisoners	50	50	100	26
TOTAL JAILS, LOCAL	230	230	280	206
Total Jails	65,170	60,290	57,790	58,554
Jail Manufactures.				
Establishment	1,020	990	1,020	849
Commission to Jailor	1,030	1,070	1,000	735
Tools and Plant	100	...	100	...
Raw Materials	9,500	9,300	10,000	8,403
Miscellaneous	100	130	100	1,359
Total Jail Manufactures	11,750	11,490	12,220	11,346
Convict Charges at Port Blair.				
SALARIES, ESTABLISHMENTS AND OFFICE CONTINGENCIES.				
Judicial Establishment.				
Numbers. 1892-93. 1; 1893-94. 1 — Chief Commissioner and Superintendent (2,500—3,000)	31,000	32,430	30,500	34,500
Numbers. 1892-93. 1; 1893-94. 1 — Deputy Superintendent (1,000—1,500)	16,500	15,350	15,300	14,000
Numbers. 1892-93. 8; 1893-94. 8 — Assistant Superintendents (varying from 350 to 1,000)	57,400	57,020	56,730	48,320
Charges in connection with Deputation of Mr. Leonards to Port Blair	...	...	...	1,744
			1,02,530	
Deduct—Probable Savings			5,530	
Total Judicial Establishment	1,04,900	1,04,800	97,000	98,564
Carried over	1,04,900	1,04,800	97,000	98,564

19B.—LAW AND JUSTICE—JAILS—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Convict Charges at Port Blair—*contd.*				
		SALARIES, ESTABLISHMENTS AND OFFICE CONTINGENCIES—*continued.*				
		Brought forward .	1,04,900	1,04,800	97,000	98,564
		Superintendent's Office.				
15	15	Clerks (200 and over)	6,000	19,320	6,000	18,716
		Clerks (less than 200)	13,420		13,400	
1	1	Band Master (20)	240	240	240	240
5	5	Servants	1,140	1,020	1,320	1,319
		Contingencies	1,320	1,020	800	633
		Total Superintendent's Office .	22,120	21,600	21,760	20,908
		Medical Establishment.				
1	1	Senior Medical Officer (1,200) . .	14,400	14,400	14,400	14,400
3	3	Assistant Surgeons, (375) 2 (450) . .	15,300	14,400	14,400	14,400
1	1	Do. to Senior Medical Officer .	3,510	3,360	3,360	3,220
6	6	Hospital Assistants (from 40 to 90) . .	4,680	4,770	4,560	4,462
1	1	Clerk	900	900	900	894
		Contingencies	20	20	20	23
		Total Medical Establishment .	38,810	37,850	37,640	37,399
		Ecclesiastical Establishment.				
1	1	Chaplain (600)	7,200	7,200	7,200	6,913
1	1	Clerk (12)	140	140	140	144
		Contingencies	70	120	20	...
		Total Ecclesiastical Establishment .	7,410	7,460	7,360	7,057
		Commissariat Establishment.				
		Office and Executive Branch—				
1	1	Commissariat Officer (500) . . .	6,000	5,400	8,400	8,482
8	8	Clerks (200 and over) . . .	3,000	9,440	3,000	9,376
		Clerks (less than 200) . . .	6,440		6,440	
2	2	Staff Sergeants (100)	2,760	1,840	2,400	2,213
18	18	Engine Driver, Miller, Servants, Coolies, Cattle Jemadars, etc. (from 9 to 50) .	2,820	2,820	2,820	2,779
...		Free Bakers' Establishment . . .	...	...	...	107
		Contingencies	200	200	200	2,756
		Total Office and Executive Branch .	21,220	19,700	23,260	25,713
		Treasury Branch—				
1	1	Accountant (200), personal allowance (50)	3,000	3,000	3,000	3,000
1	1	Assistant Accountant (70) . . .	800	740	740	673
1	1	Treasurer (100)	1,200	1,200	1,200	1,200
2	2	Clerk and Poddar (50), (25) . . .	900	900	900	900
		Contingencies	120	100	120	116
		Total Treasury Branch .	6,020	5,940	5,960	5,889
		Total Commissariat Establishment .	27,240	25,640	29,220	31,602
		Tea Garden Establishment.				
1	1	Manager (350—25—500) . . .	6,000	5,700	5,700	5,375
		Commission to ditto	400	230	970	91
		Temporary clerk	...	180	...	162
		Contingencies	4,500	4,500	4,500	6,608
		Tea Garden, Gaplakabung—				
1	1	Assistant Manager (225) . . .	2,700	2,400	2,400	1,750
		Commission to ditto and Manager	350	110	700	...
		Horse Allowance to do. and do.	480	480	480	403
		Contingencies	2,000	1,400	4,000	1,440
		Ditto (Kalatang)	1,200	...	...	...
		Total Tea Garden Establishment .	17,630	15,000	18,750	15,829
		Carried over .	2,18,110	2,12,350	2,11,730	2,11,359

19B.—LAW AND JUSTICE—JAILS—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Convict Charges at Port Blair—*contd.*	Rs.	Rs.	Rs.	Rs.
		SALARIES, ESTABLISHMENTS AND OFFICE CONTINGENCIES—*contd.*				
		Brought forward	2,18,110	2,12,350	2,11,730	2,11,359
		Marine Establishment.				
1	1	Mechanical Engineer (250)	3,000	1,200	3,000	1,200
		Steam money to ditto	730	...	730	...
		Compensation in lieu of Rations	...	...	300	...
1	1	Assistant Harbour Master (150)	1,800	1,800	1,800	1,800
1	1	Clerk (50)	600	600	600	600
2	1	Carpenter (100)	1,200	1,200	1,200	1,200
		Temporary Establishment of Carpenters	950	950	800	899
		Contingencies	200	500	300	371
			8,480	6,250	8,730	6,070
		Steam Barge and Tugs.				
15	15	Drivers, Syrangs and Lascars (from 20 to 50)	4,860	4,860	4,860	4,623
		Total Marine Establishment	13,340	11,110	13,590	10,693
		Police Establishment.				
1	1	District Superintendent (600)	7,200	8,550	8,400	10,621
2	2	Inspectors (250, 150)	4,800	4,800	4,800	4,670
6	6	Subadars (from 80 to 95)	5,940	5,940	5,940	5,907
6	6	Jemadars (50)	3,600	3,600	3,600	3,646
32	32	Sergeants (from 25 to 40)	11,680	11,760	11,760	12,025
36	36	Naiks (20 each)	18,640	8,640	8,640	8,912
564	564	1st Class Constables (15)	49,860	49,000	49,860	46,633
		2nd Class ditto (12)	41,330	41,330	41,330	40,730
13	13	Boats' Crew (10)	1,560	1,560	1,560	1,560
		Allowance to Mohurir	350	350	350	348
		Pony Allowance	1,200	1,200	1,200	1,200
		Allowance to Drill Instructor	140	140	140	144
		Office writer	120	120	120	120
		Jail teacher	150	110	150	72
		Contingencies	4,220	4,200	4,220	3,862
		Total Police Establishment	1,40,790		1,42,070	
		Deduct—Probable Savings	*3,000*		*3,000*	
			1,37,790	1,41,300	1,39,070	1,40,450
		Jail Establishment.				
13	13	Overseers (from 50 to 250)	20,410	12,600	15,000	8,205
		Released Convicts employed in the Settlement (from 10 to 60)	3,840	2,500	2,500	1,452
		Travelling Allowance	...	300	...	...
		Total Jail Establishment	24,250	15,400	17,500	9,657
		Registration Establishment.				
1	1	Clerk (20)	240	240	240	240
		Education Establishment.				
7	7	Masters and Teachers (from 30 to 40)	2,490	3,340	3,340	2,891
		Gratuities to Monitor (10)	960	1,000	1,000	937
		Clerk	60	60	60	60
		Allowance to Convict Master	1,000	260	260	521
		Grants-in-Aid Schools		...	600	600
		Contingencies		240	240	419
		Grants-in-aid to European schools	600	600	...	...
		Total Education Establishment	5,110	5,500	5,500	5,428
		TOTAL SALARIES, ESTABLISHMENTS, etc.	3,98,840	3,85,900	3,87,630	3,77,827
		Carried over	3,98,840	3,85,900	3,87,630	3,77,827

19B.—LAW AND JUSTICE—JAILS—*continued.*

DETAILS.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Convict Charges at Port Blair—*contd.*				
Brought forward . .	3,98,840	3,85,900	3,87,630	3,77,827
SUPPLIES AND SERVICES.				
Subsistence Money.				
Subsistence Money to Manipur European Convicts .	...	600	...	156
Ditto Eurasian and Native Convicts .	86,900	82,000	88,500	86,746
Total Subsistence Money .	86,900	82,600	88,500	86,902
Commissariat Supplies.				
Live-stock	19,000	10,740	19,000	10,007
Provisions	3,84,620	3,37,000	3,89,000	3,37,039
Malt Liquor	3,000	800	7,000	808
Hospital Supplies	3,500	860	3,500	858
Forage for Horses, Elephants, Cattle, etc. . . .	40,000	12,500	45,000	12,715
Oil for Lighting	16,500	14,850	16,500	14,239
Utensils for Convicts	2,000	2,000	5,000	1,839
Slaughter-house Charges	...	700	...	552
Wooden Cases	...	550	...	191
Godown Contingencies	...	7,700	...	6,438
Petty Stores	...	7,000	...	7,720
Pay and Feed of Shepherd	...	1,200	...	1,126
Bags of Sizes	...	17,000	...	17,773
Empty Hogsheads	...	1,700	...	2,240
Toddy	...	1,000	...	1,054
Machinery	...	...	...	322
Miscellaneous	...	2,000	...	2,048
	4,68,620	4,17,600	4,85,000	4,16,969
Deduct—Value of Stores sold .	*70,000*	...	*70,000*	...
Total Commissariat Supplies .	3,98,620	4,17,600	4,15,000	4,16,969
Medical Supplies.				
Purchase of Medicines and Medical Stores . . .	4,000	3,800	4,000	3,850
Marine Supplies.				
Purchase of Marine Stores	52,000	16,000	16,000	29,273
Deduct—Value of Stores, Coal, etc., supplied to Her Majesty's Imperial Vessels .	*11,480*	...	*14,450*	...
	40,520	16,000	1,550	29,273
Clothing.				
Clothing for Convicts	29,000	29,000	29,000	25,251
Ditto Free Police	8,460	6,000	6,200	4,332
Total Clothing .	37,460	35,000	35,200	29,583
Carried over .	5,67,500	5,55,000	5,44,250	5,66,577
	3,98,840	3,85,900	3,87,630	3,77,827

19B.—LAW AND JUSTICE—JAILS—*continued.*

DETAILS.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Convict Charges at Port Blair—*contd.*	Rs.	Rs.	Rs.	Rs.
Supplies and Services—*contd.*				
Brought forward	3,98,840	3,85,900	3,87,630	3,77,827
	5,67,500	5,55,000	5,44,250	5,66,577
Tools, Implements, etc.				
Purchase of Tools, Implements, etc.	15,000	16,000	16,000	15,763
Purchase of Steam Launch and Cargo Boat	...	...	...	10,737
Forest Supplies.				
Value of Timber supplied	45,000	50,000	32,600	40,170
Commission.				
Commission on Sale of Stores	2,000	2,000	2,000	1,795
Passage Money, etc.				
Passage Money, Freight and Carriage of Stores, etc.	1,48,700	1,40,000	1,80,000	1,20,635
	7,78,200	7,63,000	7,74,850	7,55,677
Deduct—Military and Marine Freight	*8,700*	...	*8,700*	...
TOTAL SUPPLIES AND SERVICES	7,69,500	7,63,000	7,66,150	7,55,677
MISCELLANEOUS CONTINGENCIES.				
Andaman Home	2,400	2,400	2,400	2,400
Andaman Orphanage	1,200	1,200	1,200	1,200
Ditto to Christian Prisoners' Library and Librarian	290	290	290	288
Postage Charges	150	100	150	50
Service Telegram	...	10	...	7
Miscellaneous	1,450	1,000	1,000	1,001
TOTAL MISCELLANEOUS CONTINGENCIES	5,490	5,000	5,040	4,946
Total Convict Charges at Port Blair	**11,73,830**	**11,53,900**	**11,58,820**	**11,38,450**

20.—POLICE.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
District Executive Force	4,18,510	4,06,150	4,14,280	3,82,908
Railway Police	31,240	30,900	30,490	35,148
Thuggee and Dacoity	1,07,410	1,07,950	1,10,710	1,12,392
Cattle Pounds	...	...	20	...
	5,57,160	5,45,060	5,55,500	
Add or Deduct—For rounding	840	*60*	500	
TOTAL IMPERIAL	5,58,000	5,45,000	5,56,000	5,30,448
LOCAL.				
District Executive Force	10,960	9,280	9,590	10,908
Cattle Pounds	3,660	1,000	1,430	1,910
	14,620	10,280	11,020	
Add or Deduct—For rounding	380	*280*	*20*	
TOTAL LOCAL	15,000	10,000	11,000	12,818
TOTAL	**5,73,000**	**5,55,000**	**5,67,000**	**5,43,266**

20.—POLICE—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		District Executive Force.				
		DISTRICT EXECUTIVE FORCE, IMPERIAL.				
		DISTRICT POLICE.				
		Salaries.				
2	2	District Superintendents (700) . .	16,800	18,500	16,800	22,853
	2	Hony. Assistant Superintendents . .	6,000	...	...	...
2	1	Assistant Superintendents . . .	3,000	6,000	6,000	239
		Total Salaries .	25,800	24,500	22,800	23,092
		Police Force.				
11	12	Inspectors (115 to 200) . . .	19,800	21,190	22,380	19,144
21	21	Deputy Inspectors	14,400	14,060	14,400	13,873
16	21	Sub-Inspectors	14,400	11,640	11,580	11,504
		Jemadar	...	...	...	150
11	—	Mounted Sergeants	...	4,560	4,640	357
129	169	Foot Sergeants (15 to 25) . . .	34,430	33,500	34,070	36,406
87	49	Sergeants	6,860	6,860	6,860	...
110	90	Head Constables.	23,830	27,060	27,060	21,894
40	40	Mounted Constables	10,680	11,450	10,680	10,710
2		Daffadars	...	...	840	5,257
1,403	1,465	Constables	1,64,320	1,57,090	1,57,720	1,43,648
112	130	Sowars	45,480	39,370	38,320	39,564
		Sweepers	...	...		
			3,34,200		3,28,550	
		Deduct—Probable Savings .	*3,000*		*3,000*	
		Total Police Force .	3,31,200	3,26,780	3,25,550	3,02,507
		Establishment.				
1	1	Clerk	2,210	2,150	2,060	2,004
13	28	Servants	3,490	2,490	1,570	1,314
2	2	Farriers	650	650	650	473
7	4	Hospital Establishment . . .	960	960	960	900
		Total Establishment .	7,310	6,250	5,240	4,691
		Allowances.				
		Allowance to Government Treasurer . . .	360	360	360	360
		Allowance to Drill Instructors	160	160	160	162
		Good Conduct Stripe Allowance	2,660	2,000	2,470	1,259
		Travelling Allowances and Expenses . . .	9,440	10,800	8,670	11,752
		House Rent Allowances	...	...	...	90
		Compensation for dearness of Provision . . .	210	1,450	...	366
		Total Allowances .	12,830	14,770	11,660	13,989
		Carried over .	3,77,140	3,72,300	3,65,250	3,44,279

20.—POLICE—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
District Executive Force—*contd.*	Rs.	Rs.	Rs.	Rs.
Brought forward	3,77,140	3,72,300	3,65,250	3,44,279
Supplies and Services.				
Clothing	8,440	7,380	8,440	14,651
Ditto for Mounted Police	10,610	10,080	9,660	...
Ditto for Mounted Constables	240	...	240	2,110
Petty Construction and Repairs	3,250	3,250	3,250	3,972
Arms and Accoutrements	1,980	1,750	1,650	148
Equipments	...	690	930	928
Purchase and Repair of Tents	830	100	200	25
Rewards to Police Officers	350	350	350	427
Ditto to Informers	950	700	950	405
Purchase of hand-cuffs and repairs of arms	500	250	310	239
Rewards for Capture of Proclaimed Offenders	1,500	1,340	1,200	475
Miscellaneous (Purchase of Beds and Boxes)	4,650	2,900	2,900	...
Total Supplies and Services	33,300	28,790	30,080	23,380
Contingencies.				
Hot and Cold-weather Charges	1,300	1,350	1,250	1,446
Tour Charges	1,000	1,000	1,000	1,443
Rent of Police Quarters	90	50	90	15
Telegram Charges	760	760	700	635
Postage Charges	2,570	2,530	2,530	2,417
Stationery Charges	2,850	3,280	2,800	2,737
Hospital Contingencies	290	160	290	365
Purchase of Furniture	1,500	940	1,650	823
Ditto of Books and Publications	230	210	230	53
Rents, Rates, and Taxes	320	230	570	290
Office Expenses and Miscellaneous	8,630	6,020	6,960	14,614
Cattle Pound	...	...	...	24
Total Contingencies	19,540	16,530	18,070	24,862
	4,29,980	4,17,620		3,92,521
Deduct—Contribution of cost of Municipal and Railway Police	*12,350*	*12,350*		*10,377*
Total District Police	4,17,630	4,05,270	4,13,400	3,82,144
Other Police.				
Special Guards— (Numbers: 1892-93: 2, 7; 1893-94: 2, 7) Head Constables, Constables, Drill Instructor (Allowance)	880	880	880	764
Total Other Police	880	880	880	764
Total District Executive Force, Imperial	4,18,510	4,06,150	4,14,280	3,82,908
Carried over	4,18,510	4,06,150	4,14,280	3,82,908

20.—POLICE—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		District Executive Force—*contd.* Brought forward	Rs. 4,18,510	Rs. 4,06,150	Rs. 4,14,280	Rs. 3,82,908
		DISTRICT EXECUTIVE FORCE, LOCAL.				
		DISTRICT POLICE.				
		Police Force.				
		Deputy Superintendent	...	...		880
89	88	Duffadars, etc.	7,160	7,220	7,240	408
		Burkundazes	...	...		...
		Head Constables	...	...	...	1,078
2	2	Constables, etc.	150	150	150	4,074
		Clerks	...	...	...	460
		Servants	...	...	...	402
		Total Police Force	7,310	7,370	7,390	7,302
		Allowances.				
		Travelling Allowances and Expenses, etc.	350	320	340	78
		Supplies and Services.				
		Arms and Ammunition	100	20	...	557
		Uniform	1,550	150	150	1,281
		Total Supplies and Services	1,650	170	150	1,838
		Contingencies.				
		Miscellaneous	410	340	440	517
		Jagli Establishment.				
12	12	Establishment	720	720	720	832
		Temporary Jagli	200	...	...	...
		Contingencies	320	360	550	341
		Total Jagli Establishment	1,240	1,080	1,270	1,173
		TOTAL DISTRICT EXECUTIVE FORCE, LOCAL.	10,960	9,280	9,590	10,908
		Total District Executive Force	4,29,470	4,15,430	4,23,870	3,93,816
		Railway Police.				
		BAGHELKHAND AGENCY (RAILWAY) POLICE (INDORE).				
		Salaries.				
1	1	Inspector (60)	720	720	720	720
		Police Force.				
2	2	Head Constables (15)	360	360	360	360
20	20	Constables (6)	1,440	1,440	1,440	1,435
		Total Police Force	1,800	1,800	1,800	1,795
		Allowances.				
		Travelling Allowances and Expenses	100	30	100	...
		Supplies and Services.				
		Clothing	150	...	150	...
		Petty Construction and Repairs	50	...	50	...
			200	...	200	...
		Contingencies.				
		Office Expenses and Miscellaneous	40	50	40	164
		TOTAL BAGHELKHAND AGENCY (RAILWAY) POLICE	2,860	2,600	2,860	2,679
		Carried over	2,860	2,600	2,860	2,679

20.—POLICE—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Railway Police—*contd.*				
		Brought forward .	2,860	2,600	2,860	2,679
		RAJPUTANA-MALWA STATE RAILWAY POLICE.				
		Salaries.				
1	1	Superintendent (1,000)	12 000	10,060	12,000	12,880
2	2	Assistant Superintendents (500, 350) .	10,560	8,300	12,000	10,341
		Total Salaries .	22,560	18,360	24,000	23,221
		Police Force.				
1	1	Inspector (150)	1,800	1,800	1,800	2,935
17	17	Sub-Inspectors (30 to 70) . . .	9,960	9,810	9,960	9,130
		Deputy Inspectors	...	...	..	450
2	2	European Sergeants (100) . . .	2,400	2,400	2,400	2,400
55	45	Head Constables (10 to 25) . . .	10,860	10,780	10,860	10,758
340	340	Constables (7 and 8)	30,600	30,440	30,600	32,115
20	18	Chowkidars	1,300	1,440	1,440	1,999
		$\frac{3}{16}$ of cost of Railway Police paid in Public Works Department, Rajputana . .	3,000	3,000	...	...
			59,920	59,670	57,060	
		Deduct—Contribution for Leave Allowances and Pensions . .	*3,000*	*3,000*	*3,500*	
		Total Police Force .	56,920	56,670	53,560	59,787
		Establishment.				
1	1	Clerk	1,140	1,080	1,140	1,045
1	1	Chowkidar	70	70	70	...
2	2	Sweepers (servants)	140	140	140	137
		Total Establishment .	1,350	1,290	1,350	1,182
		Allowances.				
		Travelling Allowances	5,000	4,740	5,000	4,897
		Good conduct stripe allowances	...	30	...	...
			5,000	4,770	5,000	4,897
		Supplies and Services.				
		Clothing	3,950	3,950	3,950	4,042
		Rewards for Capture of Proclaimed Offenders . .	300	400	400	363
		Rewards to Informers	100	50	...	...
		Total Supplies and Services .	4,350	4,400	4,350	4,405
		Contingencies.				
		Rent of Police Quarters	2,120	2,120	500	2,240
		Telegram Charges	50	30	50	44
		Hot-weather Charges	70	180	75	175
		Postage Charges	120	120	115	159
		Stationery Charges	1,030	960	830	985
		Office Expenses and Miscellaneous	1,040	1,000	1,040	1,284
		Total Contingencies .	4,430	4,410	2,610	4,887
			94,610	89,900	90,870	98,379
		Deduct—Amount chargeable to P. W. D. .	*66,230*	*61,540*	*63,240*	*65,910*
		TOTAL RAJPUTANA-MALWA STATE RAILWAY POLICE .	28,380	28,360	27,630	32,469
		Total Railway Police .	31,240	30,960	30,490	35,148

20.—POLICE—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Thuggee and Dacoity.				
		Salaries.				
1	1	General Superintendent (2,000) . .	24,000	24,690	30,000	30,000
1	1	Assistant Superintendent (Special Branch) (900).	10,800	10,320	9,600	9,600
		Total Salaries .	34,800	35,010	39,600	39,600
		Establishment.				
		OFFICE ESTABLISHMENT—				
1	1	Head Clerk (200)	2,400	9,390	2,400	9,346
10	10	Clerks (less than 200) . . .	6,960		6,960	
11	11	Servants	1,160	1,140	1,160	1,137
			10,520	10,530	10,520	10,483
		SPECIAL BRANCH—				
1	1	Inspector (200)	2,400	2,400	2,400	2,400
1	1	Head Clerk (200)	2,400	4,690	2,400	4,500
1	2	Second Clerks (100—150) . . .	2,700		1,800	
1	2	Peons	220	160	100	104
			7,720	7,250	6,700	7 004
		Total Establishment .	18,240	17,780	17,220	17,487
		Police Force.				
11	11	Inspectors (40—150) Dy. do. . . .	9,660	10,400	9,660	10,301
10	10	Duffadars (12—20)	1,920	1,920	1,920	1,824
85	85	Najibs (7—9)	7,740	7,360	7,740	7,504
1	1	Bhisty (4)	50	...	50	...
			19,370	19,680	19,370	19,629
		Allowances.				
		Allowances for dearness of provision	...	150	...	...
		Travelling Allowance	9,000	9,000	9,000	9,761
		Total Allowances .	9,000	9,150	9,000	9,761
		Special Branch.				
		Travelling Allowance, Rewards, Contingencies, etc. .	7,000	5,000	7,000	4,611
		Supplies and Services.				
		Diet of Prisoners and Approvers	2,700	1,630	2,700	1,727
		Purchase of Clothing for Prisoners and others . .	400	600	400	539
		Ditto ditto for Police Force . . .	600	400	600	197
		Rewards	100	...	100	...
		Repairs to Arms	20	...	20	...
		Total Supplies and Services .	3,820	2,630	3,820	2,463
		Contingencies.				
		Rent of Offices	2,340	2,340	2,340	2,345
		Telegram Charges	500	500	500	331
		Postage Charges	650	650	650	545
		Subscription to Newspapers	500	500	500	849
		Hot and Cold-weather Charges	90	90	90	169
		Miscellaneous	2,500	3,670	2,500	3,005
		Total Contingencies .	6,580	7,750	6,580	7,244
		Carried over .	98,810	97,000	1,02,590	1,00,795

20.—POLICE—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Thuggee and Dacoity—Brought forward	98,810	97,000	1,02,590	1,00,795
		HYDERABAD AND JALNA THUGGEE ESTABLISHMENT.				
		Salaries.				
1	1	Assistant General Superintendent (500)	6,000	7,360	6,000	6,100
		Establishment.				
3	3	Clerks (30 to 65)	1,620	1,620	1,620	1,665
2	2	Servants (8)	190	190	190	192
		Total Establishment	1,810	1,810	1,810	1,857
		Police Force.				
5	5	Inspectors (40—135)	4,800	3,300	4,800	4,278
3	3	Duffadars (12—15)	500	500	500	607
24	24	Najibs (7—9)	2,280	2,280	2,280	2,269
		Total Police Force	7,580	6,080	7,580	7,154
		Allowances.				
		House-rent allowance	480	...	...	...
		Travelling Allowance	2,000	3,800	2,000	3,702
		Allowances for dearness of provisions	300	400	300	280
		Total Allowances	2,780	4,200	2,300	3,982
		Supplies and Services.				
		Diet of Prisoners and Approvers	1,400	1,200	1,400	1,669
		Clothing for Prisoners	100	100	100	130
		Purchase of Clothing for Police Force	250	...	250	134
		Total Supplies and Services	1,750	1,300	1,750	1,933
		Contingencies.				
		Telegram Charges	40	40	40	57
		Postage Charges	100	100	100	86
		Miscellaneous	920	1,010	920	2,024
		Total Contingencies	1,060	1,150	1,060	2,167
		TOTAL HYDERABAD AND JALNA THUGGEE ESTABLISHMENT	20,980	21,900	20,500	23,193
		Deduct—Amount recoverable from Berar Revenue	1,19,790 *10,250*	1,18,900 *10,950*	1,23,090 *10,250*	1,23,988 *11,596*
		Deduct—Probable Savings	1,09,540 *2,130*		1,12,840 *2,130*	
		Total Thuggee and Dacoity	1,07,410	1,079,50	1,10,710	1,12,392
		Cattle Pounds.				
		CATTLE POUNDS, IMPERIAL	...	...	20	...
		CATTLE POUNDS, LOCAL.				
		Establishment.				
		Allowance to Police Officials (Ajmere)	460	430	460	432
		Ditto to Local Fund Clerk (Ajmere)	60	60	60	60
		Ditto to Pound-keepers (Ajmere and Coorg)	2,640	60	60	60
		Total Establishment	3,160	550	580	552
		Contingencies.				
		Miscellaneous Contingent Charges	500	450	500	233
		Contribution.				
		Contribution from Pound to Municipality	...	...		375
		Ditto ditto to District Fund	...	...		350
		Ditto ditto to Forest	...	...		400
		Total Contribution	...	...	350	1,125
		TOTAL CATTLE POUNDS, LOCAL	3,660	1,000	1,430	1,910
		Total Cattle Pounds	3,660	1,000	1,450	1,910

21.—MARINE. (a)

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Imperial.	Rs.	Rs.	Rs.	Rs.
General Supervision and Accounts	1,54,600	1,50,000	1,53,000	1,37,555
Marine Survey Establishments	90,000	80,000	89,000	69,976
Miscellaneous Shore Establishments	16,400	18,000	18,070	15,727
Dockyards (Bombay and Calcutta)	7,36,000	8,22,000	8,40,000	7,16,654
Salaries and Allowances of Officers and Men afloat	6,85,000	6,20,000	7,00,000	6,48,838
Victualling of Officers and Men afloat	2,20,000	2,00,000	2,20,000	2,20, 38
Purchase of Marine Stores and Coal for the building, repairs and outfit of Ships and Vessels	4,50,000	4,20,000	4,70,000	5,34,292
Purchase and hire of Ships and Vessels	14,000	4,20,000	3,70,000	6,036
Miscellaneous	2,04,000	1,50,000	1, 99,000	2,08,446
			30,59,070	25,57,962
Deduct—Amount to be debited to the Military Department on account of charges for stores, coal, landing and embarking troops, etc.			*89,070*	*1,12,071*
TOTAL	25,70,000	28,80,000	29,70,000	24,45,891

(a) For details, see Marine Estimates.

22.—EDUCATION.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Imperial.	Rs.	Rs.	Rs.	Rs.
Inspection	8,650	8,590	8,310	8,142
Government Colleges, General	36,730	33,800	36,370	35,854
Government Schools, General	30,870	29,300	29,000	28,131
Government Schools, Special	3,170	3,000	3,170	2,702
Grants-in-aid	56,560	51,580	48,860	51,144
Scholarships	4,980	4,650	4,800	6,074
Miscellaneous	9,350	10,350	6,950	5,649
	1,50,310	1,41,270	1,37,460	
Deduct—For rounding	*310*	*270*	*460*	
Total Imperial	1,50,000	1,41,000	1,37,000	1,37,696
Local.				
Government Schools, General	6,040	5,820	6,050	5,614
Government Schools, Special	330	330	330	330
Grants-in-aid	5,820	5,570	5,570	5,541
Scholarships	720	710	720	711
Miscellaneous	...	...	...	10
	12,910	12,430	12,670	
Add or Deduct—For rounding	90	*430*	330	
Total Local	13,000	12,000	13,000	12,206
TOTAL	1,63,000	1,53,000	1,50,000	1,49,902

Details.

Numbers. 1892-93.	Numbers. 1893-94.	*Imperial.*	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Inspection.				
		Salaries.	Rs.	Rs.	Rs.	Rs.
1	2	Inspectors	1,680	1,680	1,680	1,680
3	3	Deputy Inspectors (40 to 80)	2,460	2,460	2,460	2,460
		Total Salaries	4,140	4,140	4,140	4,140
		Establishment.				
1	1	Sub-Deputy Inspector (50)	600	360	360	360
3	3	Clerks (Ajmere and Coorg)	720	720	720	680
3	3	Servants	220	220	220	228
2	2	Establishment of Inspectors of the Government Schools of the Lower Class, Ajmere and Coorg	250	250	250	220
		Total Establishment	1,790	1,550	1,550	1,488
		Carried over	5,930	5,690	5,690	5,628

22.—EDUCATION—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Inspection—*contd.*				
		Brought forward	5,930	5,690	5,690	5,628
		Allowances.				
		Travelling and Tentage Allowances	1,900	1,810	1,800	1,640
		Supplies and Services.				
		Purchase and Repair of Tents	...	10	...	...
		Contingencies.				
		Postage Charges	190	170	190	223
		Stationery Charges	20	10	20	10
		House-rent	180	180	180	180
		Office Expenses and Miscellaneous	430	500	430	461
		Purchase and Repair of Furniture	...	220	...	...
		Total Contingencies	820	1,080	820	874
		Total Inspection	8,650	8,590	8,310	8,142
		Government Colleges, General.				
		Salaries.				
2	2	Principals (Ajmere 600), (Indore 800)	16,800	16,200	16,200	15,600
1	1	Head Master (350)	4,200	2,100	4,200	3,150
		Allowance to Surgeon	600	600	600	600
		Total Salaries	21,600	18,900	21,000	19,350
		Establishment.				
15	15	Masters and Teachers	11,460	11,550	11,460	11,631
1	1	Librarian and English Clerk (80)	720	670	960	887
15	15	Servants	1,000	960	1,000	876
		Boarding-house Establishment—				
1	1	Superintendent	240	240	240	240
1	1	Servant	40	40	40	36
		Total Establishment	13,460	13,460	13,700	13,670
		Allowances.				
		Travelling Allowances	...	...	...	1,329
		Supplies and Services.				
		Remuneration to Examiners	...	...	20	...
		Prizes and Rewards	...	...	...	200
		Library Books	250	250	250	150
		Total Supplies and Services	250	250	270	350
		Contingencies.				
		Purchase and Repair of Furniture	...	150	...	...
		Boarding-house Contingencies	70	70	70	52
		Stationery Charges	60	50	100	35
		Miscellaneous	1,060	680	1,000	820
		Postage Charges	..	10	...	...
		Total Contingencies	1,190	960	1,170	907
		Expenditure on Petty Construction and Repairs paid from the Educational Budget	230	230	230	238
		Ditto ditto ditto for Apparatus	...	...	...	10
		Total Government Colleges, General	36,730	33,800	36,370	35,854

22.—EDUCATION—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Government Schools, General.				
		GOVERNMENT SCHOOLS, GENERAL, IMPERIAL.				
		SECONDARY SCHOOLS FOR BOYS AND GIRLS (ENGLISH AND VERNACULAR).				
		Salaries and Establishment.				
1	1	Head Master, Coorg	3,600	3,600	3,600	3,711
27	28	Masters and Teachers	8,020	7,620	7,520	7,067
12	13	Servants	440	340	340	348
		Total Salaries and Establishment	12,060	11,560	11,460	11,126
		Supplies and Services.				
		Petty Construction and Repairs	...	60	..	...
		Prizes and Rewards	200	50	200	40
		Library Books	60	360	60	56
		Total Supplies and Services	260	470	260	96
		Contingencies.				
		Purchase and Repair of Furniture	200	...	...	...
		Rents, Rates, and Taxes	170	170	170	165
		Postage Charges	...	...	...	32
		Miscellaneous	370	380	370	379
		Total Contingencies	740	550	540	576
		TOTAL SECONDARY SCHOOLS, ETC.	13,060	12,580	12,260	11,798
		PRIMARY SCHOOLS FOR BOYS AND GIRLS.				
		Establishment.				
132	144	Masters and Teachers	16,050	15,100	15,050	14,834
1	2	Servants	130	60	60	60
		Total Establishment	16,180	15,160	15,110	14,894
		Supplies and Services.				
		Library Books	100	100	100	100
		Prizes and Rewards	200	200	200	408
		Total Supplies and Services	300	300	300	508
		Contingencies.				
		Postage Charges	200	...	200	121
		Miscellaneous	550	600	550	405
		Total Contingencies	750	600	750	526
		TOTAL PRIMARY SCHOOLS, ETC.	17,230	16,060	16,160	15,928
		EXPENDITURE ON FURNITURE AND APPARATUS PAID FROM THE EDUCATIONAL BUDGET.				
		Secondary Schools	30	80	30	18
		Primary Schools	50	80	50	7
		TOTAL EXPENDITURE ON FURNITURE, ETC.	80	160	80	25
		EXPENDITURE ON PETTY CONSTRUCTION AND REPAIRS PAID FROM THE EDUCATIONAL BUDGET.				
		Secondary Schools	350	350	350	230
		Primary Schools	150	150	150	150
		TOTAL EXPENDITURE ON PETTY CONSTRUCTION, ETC.	500	500	500	380
		TOTAL GOVERNMENT SCHOOLS, GENERAL, IMPERIAL	30,870	29,300	29,000	28,131
		GOVERNMENT SCHOOLS, GENERAL, LOCAL.				
		Establishment.				
88	88	Masters, Teachers and Monitors	5,600	5,560	5,600	5,542
2	2	Servants	180	170	180	...
		Total Establishment	5,780	5,730	5,780	5,542
		Contingencies.				
		Purchase of Books	20	20	20	21
		Miscellaneous	240	70	250	51
		Total Contingencies	260	90	270	72
		TOTAL GOVERNMENT SCHOOLS, GENERAL, LOCAL	6,040	5,820	6,050	5,614
		Total Government Schools, General	36,910	35,120	35,050	33,745

22.—EDUCATION—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Government Schools, Special.				
		GOVERNMENT SCHOOLS, SPECIAL, IMPERIAL.				
		TRAINING SCHOOLS.				
		Establishment.				
1	1	Training Master (50)	600	600	600	820
1	1	Teacher (20)	240	240	240	
26	26	Pupil Teachers	1,370	1,320	1,370	1,161
13	13	Stipends	900	800	900	684
		Total Establishment	3,110	2,960	3,110	2,665
		Contingencies.				
		Miscellaneous	60	40	60	37
		TOTAL GOVERNMENT SCHOOLS, SPECIAL, IMPERIAL	3,170	3,000	3,170	2,702
Numbers. 1892-93.	Numbers. 1893-94.	GOVERNMENT SCHOOLS, SPECIAL, LOCAL.				
		Establishment.				
1	1	Inspectress	300	300	300	300
1	1	Maid Servant	30	30	30	30
		TOTAL GOVERNMENT SCHOOLS, SPECIAL, LOCAL	330	330	330	330
		Total Government Schools, Special	3,500	3,330	3,500	3,032
		Grants-in-aid.				
		GRANTS-IN-AID, IMPERIAL.				
		Grants to Literary and Scientific Institutions (Bangalore)	600	600	600	600
		Do. to Native Schools (Bangalore 385), (Coorg 40)	8,700	5,100	5,100	4,790
		Do. to Zenana Education	180	180	180	60
		Grants-in-aid to European Boys' and Girls' Schools (Bangalore)	19,660	19,360	19,360	19,601
		Ditto to European and Eurasian Schools (Coorg)	1,200	1,200	1,200	1,200
		Ditto to European Boys' and Girls' Schools (Ajmere)	1,200	1,200	1,200	1,200
		Ditto to Beawar Mission High School (Ajmere)	960	960	960	960
		Ditto to Anglo-Vernacular School, Nassirabad (Ajmere)	900	900	900	900
		Ditto to Vernacular School, Bandukui (Rajputana)	410	410	410	405
		Ditto to Meywar Village School (Ajmere)	840	840	840	840
		Ditto to Railway Schools at Bandukui (Rajputana)	1,200	1,200	1,200	1,200
		Ditto to All Saints' Institutions at Chauderghat (Haiderabad)	270	270	270	270
		Ditto to St. Anne's and St. Joseph's Schools (Haiderabad)	930	1,030	470	548
		Ditto to Convent of the Most Holy Rosary at Chauderghat	40	40	10	25
		Ditto to Secunderabad Protestant Orphanage and Brigade Schools (Haiderabad)	3,250	3,770	1,640	2,025
		Ditto to Baluchistan Anglo-Vernacular do. (Quetta)	4,100	2,400	2,400	2,400
		Contribution to Marwar Village School (Ajmere)	120	120	120	120
		Ditto for Educational Staff of the Mayo College, Ajmere (Rajputana)	12,000	12,000	12,000	12,000
		Building Grant for New Beawar Mission School	...	...	...	2,000
		TOTAL GRANTS-IN-AID, IMPERIAL	56,560	51,580	48,860	51,144
		GRANTS-IN-AID, LOCAL.				
		Grants to Nowgong School (Nowgong)	240	240	240	340
		Contribution to Indore Residency School Fund	3,800	3,550	3,550	3,500
		Grants-in-aid to Railway School (Mhow)	360	360	360	360
		Contribution to Bazaar Fund on account of Agar Agency School and Indore Agency School (Indore)	500	500	500	500
		Grants to Canadian Mission School	490	490	490	451
		Do. to Railway School at Neemuch	360	360	360	390
		Do. to Schools, Indore	70	70	70	...
		TOTAL GRANTS-IN-AID, LOCAL	5,820	5,570	5,570	5,541
		Total Grants-in-aid	62,380	57,150	54,430	56,685

22.—EDUCATION—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Scholarships.				
SCHOLARSHIPS, IMPERIAL.				
In Arts Colleges	2,540	2,140	2,360	1,968
In Secondary Schools	1,080	1,060	1,080	1,060
In Primary Schools	...	...	...	120
State Scholarships tenable in England	1,360	1,450	1,360	2,040
Passage-money to Government Gilchrist Scholar	...	...	...	886
TOTAL SCHOLARSHIPS, IMPERIAL	4,980	4,650	4,800	6,074
SCHOLARSHIPS, LOCAL.				
In Schools	720	710	720	711
Total Scholarships	5,700	5,360	5,520	6,785
Miscellaneous.				
MISCELLANEOUS, IMPERIAL.				
Grant for the Encouragement of Literature (General)	2,400	3,400	...	1,000
Building and Furniture Grants (Bangalore)	5,000	5,000	5,000	2,500
Purchase of Books (Coorg)	750	750	750	2,149
Miscellaneous (Coorg)	1,200	1,200	1,200	
TOTAL MISCELLANEOUS, IMPERIAL	9,350	10,350	6,950	5,649
MISCELLANEOUS, LOCAL	...	...	...	10
Total Miscellaneous	9,350	10,350	6,950	5,659

23.—ECCLESIASTICAL.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
Ecclesiastical Establishments	1,55,400	1,55,350	1,64,090	1,34,689
Cemetery Establishment	3,260	2,660	2,600	2,628
Miscellaneous Ecclesiastical Charges	6,170	6,160	6,170	6,459
	1,64,830	1,64,170	1,72,860	
Add or Deduct—For rounding	170	*170*	140	
TOTAL	1,65,000	1,64,000	1,73,000	1,43,776

DETAILS.

Numbers. 1892-93.	Numbers. 1893-94.	Ecclesiastical Establishments.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		CHURCH OF ENGLAND.	Rs.	Rs.	Rs.	Rs.
		PRESIDENCY.				
		Salaries.				
1	1	Lord Bishop (3,831-6-8)	45,980	45,980	45,980	24,129
1	1	Domestic Chaplain (500)	6,000	6,000	6,000	2,700
1	1	Archdeacon (266-8-0)	3,200	2,670	3,200	2,929
1	1	Secretary and Registrar	4,800	4,800	4,800	4,800
		Total Salaries	59,980	59,450	59,980	34,558
		Establishment.				
3	3	Clerks	1,200	1,200	1,200	1,200
5	5	Servants	470	470	470	468
		Total Establishment	1,670	1,670	1,670	1,668
		Carried over	61,650	61,120	61,650	36,226

23.—ECCLESIASTICAL—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Ecclesiastical Establishments.				
CHURCH OF ENGLAND—Brought forward .	61,650	61,120	61,650	36,226
Allowances.				
Bishop's Visitation and Travelling Allowances . .	4,500	4,500	4,500	4,860
Archdeacon's ditto . .	500	600	500	158
Domestic Chaplain's ditto . .	2,000	1,800	2,000	1,125
House-rent allowances of Archdeacon and Registrar .	4,200	4,200	4,200	4,200
Total Allowances .	11,200	11,100	11,200	10,343
Contingencies.				
Postage Charges	200	140	200	50
Archdeacon's Telegram, Postage, and Contingent Charges	200	200	200	169
Registrar's Postage Charges	300	260	200	210
Do. Contingencies	250	250	250	201
Rents, Rates, and Taxes	1,400	1,400	1,400	1,404
Telegram Charges	200	130	200	68
Total Contingencies .	2,550	2,380	2,450	2,102
TOTAL PRESIDENCY .	75,400	74,600	75,300	48,671
DISTRICTS.				
Salaries.				
Numbers. 1892-93. 1893-94. — Chaplains, 1 (200), 7 (500), 1 (800) .	54,000	53,610	63,400	59,543
Allowance to Chaplains (Ajmere and Indore)	3,600	3,600	3,600	3,600
Total Salaries .	57,600	57,210	67,000	63,143
Establishment.				
6 6 Clerks	860	860	860	864
27 29 Servants	2,100	2,080	1,840	1,840
Total Establishment .	2,960	2,940	2,700	2,704
Allowances.				
Chaplains' Visitation and Travelling Allowances on duty (Nowgong)	150	190	170	...
Chaplains' Visitation and Travelling Allowances on duty	5,260	6,160	5,220	6,077
Chaplains' Travelling Allowance on joining appointments	200	300	400	589
Chaplains' Conveyance Allowance	1,800	1,800	1,800	1,723
Compensation for dearness of Provision . . .	130	140	130	110
Local Allowances	...	...	...	55
Total Allowances .	7,600	8,590	7,720	8,554
Contingencies.				
Postage Charges	60	50	60	51
Contingent Expenses of Chaplains	2,260	2,230	1,880	1,861
Total Contingencies .	2,320	2,280	1,940	1,912
TOTAL DISTRICTS .	70,480	71,020	79,360	76,313
TOTAL CHURCH OF ENGLAND .	1,45,880	1,45,620	1,54,660	1,24,984
Carried over .	1,45,880	1,45,620	1,54,660	1,24,984

23.—ECCLESIASTICAL—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Ecclesiastical Establishments—*contd.*				
		Brought forward	1,45,880	1,45,620	1,54,660	1,24,984
		CHURCH OF SCOTLAND.				
		Salaries.				
1	1	Chaplain (Haiderabad, 500)	6,000	6,250	6,000	6,000
		Allowance to Chaplain, Indore	1,200	1,200	1,200	1,200
		Total Salaries	7,200	7,450	7,200	7,200
		Establishment.				
1	1	Clerk	150	150	150	144
4	4	Servants	260	260	260	258
		Total Establishment	410	410	410	402
		Allowances.				
		Chaplains' Visitation and Travelling Allowances on duty	890	840	800	1,090
		Conveyance Allowance	600	600	600	600
		Compensation for dearness of Provision	40	40	40	43
		Total Allowances	1,530	1,480	1,440	1,733
		Contingencies.				
		Postage Charges	20	10	20	...
		Contingent Expenses of Chaplain	360	380	360	370
		Total Contingencies	380	390	380	370
		TOTAL CHURCH OF SCOTLAND	9,520	9,730	9,430	9,705
		Total Ecclesiastical Establishments	1,55,400	1,55,350	1,64,090	1,34,689
		Cemetery Establishment.				
		Establishment.				
30	33	Care-takers in charge of Cemeteries	2,660	2,460	2,410	2,429
		Allowances.				
		Compensation for dearness of Provision	80	80	80	79
		Contingencies.				
		Miscellaneous	520	120	110	120
		Total Cemetery Establishment	3,260	2,660	2,600	2,628
		Miscellaneous Ecclesiastical Charges.				
		Travelling Allowance to Wesleyan Minister	760	6,160	760	6,354
		Allowance to Wesleyan Ministers	5,410		5,410	
		Do. to Presbyterian Ministers	...	...	...	105
		Total Miscellaneous Ecclesiastical Charges	6,170	6,160	6,170	6,459

24.—MEDICAL.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Medical Establishment	1,02,880	1,06,960	97,910	98,053
Hospitals and Dispensaries	41,940	35,840	37,300	32,265
Sanitation and Vaccination	68,470	66,320	68,030	61,987
Lunatic Asylum	3,850	3,750	3,850	3,936
Refunds	...	...	...	7
	2,17,140	2,12,870	2,07,090	
Add or Deduct—For rounding	860	130	*90*	
TOTAL IMPERIAL	2,18,000	2,13,000	2,07,000	1,96,248
LOCAL.				
Hospitals and Dispensaries	19,090	19,340	17,920	18,505
Sanitation and Vaccination	560	780	560	629
	19,650	20,120	18,480	
Add or Deduct—for rounding	350	*120*	*480*	
TOTAL LOCAL	20,000	20,000	18,000	19,134
TOTAL	2,38,000	2,33,000	2,25,000	2,15,382

24.—MEDICAL—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Medical Establishment.	Rs.	Rs.	Rs.	Rs.
		SUPERINTENDENCE (PRESIDENCY).				
		Salaries.				
1	1	Surgeon-General (2,700), *Ex-officio* Sanitary Commissioner	32,400	40,640	32,400	32,388
		Establishment.				
9	9	Clerks	16,970	16,500	16,260	17,234
6	6	Servants	540	540	540	552
		Total Establishment	17,510	17,040	16,800	17,786
		Allowances.				
		Travelling Allowance	1,500	1,600	1,000	2,518
		Hill-journey Allowance	5,000	4,800	5,000	4,795
		Total Allowances	6,500	6,400	6,000	7,313
		Contingencies.				
		Postage Charges	500	500	500	563
		Telegram Charges	600	600	600	674
		Purchase of Furniture	130	350	50	281
		Purchase of Books and Publications	10	30	...	15
		Hill-journey Charges	300	400	300	188
		Hot Weather Charges	30	20	...	29
		Office Expenses and Miscellaneous	550	420	550	558
		Total Contingencies	2,120	2,320	2,000	2,308
		TOTAL SUPERINTENDENCE	58,530	66,400	57,200	59,795
		DISTRICT MEDICAL OFFICERS.				
		Salaries.				
3	3	Civil Surgeons (950,750,650)	28,200	25,910	28,200	23,335
2	3	Assistant Surgeons, (100), 2 (150)	4,800	4,800	3,000	4,122
1	1	European Apothecary	2,400	2,170	1,800	1,849
		Allowance to Regimental Officers for Civil duty	1,080	1,080	1,080	1,026
		Allowance to Civil Surgeons	...	...	...	1,181
		Total Salaries	36,480	33,960	34,080	31,513
		Establishment.				
3	3	Clerks	1,140	1,140	1,140	1,140
1	3	Servants	260	...	70	...
		Total Establishment	1,400	1,140	1,210	1,140
		Allowances.				
		Local Allowance	2,640	2,640	1,760	2,333
		Travelling Allowance	1,630	1,020	1,030	1,395
		Horse Allowance	960	950	640	988
		Total Allowances	5,230	4,610	3,430	4,716
		Contingencies.				
		Office Expenses and Miscellaneous	300	50	250	...
		TOTAL DISTRICT MEDICAL OFFICERS	43,410	39,760	38,970	37,369
		RESERVE MEDICAL SUBORDINATES.				
3	3	Hospital Assistants	940	800	1,740	540
		Travelling Allowances	...	...	...	70
		Medical pupils	...	...	...	279
		TOTAL RESERVE MEDICAL SUBORDINATES	940	800	1,740	889
		Total Medical Establishment	1,02,880	1,06,960	97,910	98,053
		Hospitals and Dispensaries.				
		HOSPITALS AND DISPENSARIES, IMPERIAL.				
		Salaries and Establishment.				
		Allowances to Surgeons	5,400	4,800	3,600	2,108
22	30	Hospital Assistants	15,720	12,780	11,640	10,061
6	3	Compounders and Dressers	290	910	930	984
5	5	Medical Pupils	560	250	560	...
1	1	Clerk	360	360	360	360
13	45	Servants	4,720	1,430	1,420	1,402
		Native Doctors	...	270		90
		Total Salaries and Establishment	27,050	20,800	18,510	15,005
		Carried over	27,050	20,800	18,510	15,005

24.—MEDICAL—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
HOSPITALS AND DISPENSARIES, IMPERIAL—*contd.*				
Brought forward	27,050	20,800	18,510	15,005
Allowances.				
Travelling Allowance	950	1,110	950	1,222
Pushtu Allowance (Beluchistan)	180	150	180	156
Compensation Batta (Haiderabad)	20	20	20	6
Compensation for dearness of Provisions (Beluchistan)	...	...	...	67
Total Allowances	1,150	1,280	1,150	1,451
Supplies and Services.				
Clothing	40	...	40	...
Cost of Medicines	3,720	3,920	2,920	9,552
Purchase of Instruments	3,000	2,800	3,000	100
Diet of Patients	1,200	1,300	1,200	1,380
Total Supplies and Services	7,960	8,020	7,160	11,032
Contingencies.				
Service Telegrams	...	30	...	44
Postage Charges	90	120	90	117
Miscellaneous	3,190	2,860	1,290	1,659
Total Contingencies	3,280	3,010	1,380	1,820
Grants to Hospitals and Dispensaries.				
Contribution towards Appozai Dispensary	...	...	6,600	877
Contribution for Dispensary Establishment	1,200	1,430	1,200	926
Maintenance of Lepers	1,300	1,300	1,300	1,154
Total Grants to Hospitals and Dispensaries	2,500	2,730	9,100	2,957
TOTAL HOSPITALS AND DISPENSARIES, IMPERIAL	41,940	35,840	37,300	32,265
HOSPITALS AND DISPENSARIES, LOCAL.				
Salaries and Establishment.				
Numbers. 1892-93. — 1893-94. — Allowance to Assistant Surgeon	720	720	720	665
1 — 1 Hospital Assistant	240	470	240	274
— — Native Doctor's Allowance	240	240	240	240
2 — 2 Clerks	720	720	720	720
7 — 7 Compounders and Dressers	500	490	500	357
24 — 26 Servants	1,270	960	950	871
Total Salaries and Establishment	3,690	3,600	3,370	3,127
Supplies and Services.				
Petty construction and repairs	200	...	...	...
Cost of Medicines and Instruments	1,700	1,390	1,550	894
Diet of Patients, &c.	910	1,200	910	809
Contribution for maintenance of Indore Agency Hospital	1,060	1,240	1,060	1,238
Ditto for Bhopawar Dispensary Fund	100	100	100	100
Total Supplies and Services	3,970	3,930	3,620	3,041
Contingencies.				
Miscellaneous	580	1,010	580	1,014
TOTAL	8,240	8,540	7,570	7,182
Grants to Hospitals and Dispensaries, Local.				
Contribution for supply of Medicines to Civil Dispensaries	1,530	980	1,530	1,275
Ditto to Goona Dispensary	150	150	150	150
Ditto to Malwa and Sardarpur Dispensaries	9,170	9,670	8,670	9,898
Total Grants to Hospitals and Dispensaries	10,850	10,800	10,350	11,323
TOTAL HOSPITALS AND DISPENSARIES, LOCAL	19,090	19,340	17,920	18,505
Total Hospitals and Dispensaries	61,030	55,180	55,220	50,770
Sanitation and Vaccination.				
SANITATION AND VACCINATION, IMPERIAL.				
SANITARY COMMISSIONER (PRESIDENCY).				
Salaries.				
Numbers. 1892-93. 1893-94. Statistical Officer	18,000	18,000	18,000	17,100
1 — 1 Secretary	15,160	14,640	14,680	13,615
1 — 1 Special Assistant	3,600	3,600	3,600	2,398
Total Salaries	36,760	36,240	36,280	33,113
Carried over	36,760	36,240	36,280	33,113

24.—MEDICAL—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		SANITATION AND VACCINATION, IMPERIAL—*contd.*				
		SANITARY COMMISSIONER (PRESIDENCY)—Brought forward	36,760	36,240	36,280	33,113
		Establishment.				
3	3	Clerks (200 and above)	10,800	20,440	10,800	20,153
12	12	Ditto (less than 200)	10,810		10,260	
10	10	Servants	940	900	940	932
		Temporary Establishment	250	240	250	150
		Total Establishment	22,800	21,580	22,250	21,235
		Allowances.				
		Compensation for dearness of Provision	...	10	...	...
		Travelling Allowance	2,000	2,000	2,500	38
		Hill-journey Allowance				1,363
		Total Allowances	2,000	2,010	2,500	1,401
		Supplies and Services.				
		Purchase of Books and Instruments	250	200	700	226
		Contingencies.				
		Postage Charges		70		73
		Telegram Charges		160		58
		Hill-journey Charges		80		64
		Subscription to Newspapers		...		...
		Purchase of Furniture		160		367
		Miscellaneous		2,000		1,898
		Total Contingencies	25,00	2,470	2,500	2,460
		TOTAL SANITARY COMMISSIONER	64,310	62,500	64,230	58,435
		VACCINATION (DISTRICTS).				
		Establishment.				
1	1	Native Superintendent (24)	290	290	290	278
1	1	Vaccine Inspector (40)	480	480	480	465
12	13	Vaccinators	2,530	2,180	2,170	2,129
		Total Establishment	3,300	2,950	2,940	
		Allowances.				
		Travelling Allowance	430	420	430	290
		Contingencies.				
		Miscellaneous	430	450	430	390
		TOTAL VACCINATION	4,160	3,820	3,800	3,552
		TOTAL SANITATION AND VACCINATION, IMPERIAL	68,470	66,320	68,030	61,987
		SANITATION AND VACCINATION, LOCAL.				
		VACCINATION.				
6	6	Vaccinators	560	560	560	550
—		Miscellaneous	...	60	...	79
		Travelling Allowance to Vaccinators	...	160	...	...
		TOTAL SANITATION AND VACCINATION, LOCAL	560	780	560	629
		Total Sanitation and Vaccination	69,030	67,100	68,590	62,616
		Lunatic Asylum.				
		Establishment.				
1	1	Guard	90	90	90	84
		Allowance to Servant	50	50	50	48
		Total Establishment	140	140	140	132
		Supplies and Services.				
		Diet of Lunatics	3,700	3,600	3,700	3,798
		Contingencies.				
		Miscellaneous	10	10	10	
		Total Lunatic Asylum	3,850	3,750	3,850	3,936

25.—POLITICAL.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Imperial.	Rs.	Rs.	Rs.	Rs.
Political Agents	18,01,100	17,20,360	17,43,380	17,23,517
Charges on North-West Frontier	9,80,880	9,27,330	9,00,590	8,95,822
Political Subsidies	13,86,400	14,42,400	13,88,920	12,78,416
Entertainment of Envoys and Chiefs	51,500	1,48,000	48,300	42,404
Durbar Presents and Allowances to Vakeels, &c.	56,610	34,010	56,610	25,281
Refugees and State Prisoners	50,350	46,260	44,660	47,142
Special Political Expenditure	...	20,000	...	8,239
Charges for organizing Imperial Service Troops	1,94,870	1,85,800	1,70,900	1,43,942
Miscellaneous	2,19,030	2,29,290	2,59,090	2,43,027
	47,40,740	47,53,450	46,72,450	
Add or Deduct—For rounding	*260*	*450*	*450*	
Total Imperial	47,41,000	47,53,000	46,72,000	44,07,880
Local.				
Political Agents	240	240	240	282
Deduct—For rounding	*240*	*240*	*240*	...
Total Local	...	...	...	282
TOTAL	47,41,000	47,53,000	46,72,000	44,08,162

Details.

Numbers. 1892-93.	Numbers. 1893-94.		Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Political Agents. Political Agents, Imperial.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
3	3	Agents to the Governor General (*a*)	1,54,080	1,58,880	1,54,080	1,53,799
11	11	Assistant Agents to the Governor General (*b*)	85,510	61,710	80,710	1,40,632
10	10	Residents (*c*)	3,30,000	2,97,600	3,30,000	2,93,635
6	6	Assistant Residents (*d*)	55,010	51,360	51,270	30,956
13	13	Political Agents (*e*)	2,13,600	1,79,210	1,96,800	1,73,893
11	12	Assistant Political Agents (Indore 150), (Turkish Arabia 800) (Baluchistan 10, varying from 300 to 1,000)	71,640	81,890	57,900	7,652
		Allowance to Political Officers	6,000	10,500	10,800	6,945
2	2	Vice-Consuls (Jedda 400), (Hodieda 360)	8,700	8,850	8,400	9,068
3	3	Attachés, Indore (600), Baluchistan (600), and Rajputana (400)	19,200	11,700	16,800	9,198
14	14	Surgeons (*f*)	1,48,800	1,43,120	1,48,300	1,14,137
		Allowance to Surgeons	9,960	10,130	9,960	11,614
1	1	Assistant Surgeon (Baluchistan 125)	1,500	1,800	1,800	1,800
1	1	Cantonment Magistrate (Nowgong 800), (Gwalior 50 allowance)	10,200	10,600	10,200	8,446
1	1	Treasury Officer (Baluchistan 500)	(*g*) 6,480	6,570	6,000	7,967
1	1	Superintendent of Mooghias (Banswara, Rajputana, 800)	9,600	9,630	9,600	} 4,668
		Officer on special duty	2,400	1,400	...	
		Allowance to Residents	...	...	...	408
			11,32,680		10,92,620	
		Deduct—Probable Savings	*6,200*		*6,200*	
			11,26,480	10,44,950	10,86,420	
		Less—Amount realizable from Berar	*49,840*	*20,800*	*49,840*	
		Ditto from Secunderabad Abkari Fund	*3,150*	*3,150*	*3,150*	
			52,990	*23,950*	*52,990*	
		Total Salaries	10,73,490	10,21,000	10,33,430	
		Carried over	10,73,490	10,21,000	10,33,430	9,74,818

The rates of pay in the several appointments vary occasionally according to the seniority of Officers. The following is the present distribution:—

(*a*) Baluchistan (4,500); Indore (4,090), and Rajputana (4,250).
(*b*) Ditto (450), (300), Indore (1,000), (800), (500), and (450); and Rajputana (1,200), (800), (600), (526), and (500).
(*c*) Bushire (2,750); Gwalior (2,500); Haiderabad (3,840); Sumptuary Allowance (1,000); Maisur (4,500); Nepal (2,250); Rajputana 3 (2,000); Turkish Arabia (2,500), and Baluchistan (2,160).
(*d*) Bushire (700), (400) and (300); Haiderabad (1,152) and (832); and Maisur (1,200).
(*e*) Baluchistan 2 (1,600), (1,500), (1,200) (800); Bhopal (1,200); Cabul (1,050); Indore (1,800) and (1,200); Muskat (1,650); Nowgong (1,500); Rajputana (1,500) and (1,200).
(*f*) Baluchistan (1,200); Bushire (850); Haiderabad (950); Indore (1,150), and (1,050); Maisur (950); Muskat (950); Nepal (750); Rajputana (1,050), (950), (750), and (750); and Turkish Arabia (950) and (100).
(*g*) Includes R480 on account of allowance to Treasury Officer, Bhopal.

25.—POLITICAL—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estmate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Political Agents—*contd.*	Rs.	Rs.	Rs.	Rs.
		Brought forward .	10,73,490	10,21,000	10,33,430	9,74,818
		Establishment.				
18	19	Clerks (200 and over)	54,540	30,320	50,340	2,78,680
326	329	Ditto (less than 200)	2,49,550	2,67,240	2,42,090	
9	5	News-writers and Kassids . . .	3,120	5,420	5,620	5,174
383	386	Servants	44,150	44,190	42,900	41,284
		Office Allowance (Goona Agency) . .	...	1,200	1,200	1,200
45	45	Jail Establishment	9,920	9,740	9,670	9,666
8	8	Cantonment Magistrates' Establishment .	2,030	2,030	2,030	2,000
100	94	Police Establishment (including Escorts for Cabul Agency)	16,130	15,450	18,040	14,865
83	83	Medical Establishment	22,050	21,870	21,750	21,571
12	12	Steam-cutter and Boat Establishment .	2,340	2,340	2,340	2,338
		Charges on account of the Gwadar Agency, Baluchistan	3,680	3,700	3,680	4,666
		Allowance to Native Horsemen for Escort duty (Turkish Arabia)	1,390	1,390	1,390	1,392
		Cavass, including Clothing Agency . . .	...	...	...	372
		Add—Provision for revision of office establishment, Bhopawar (Indore)	1,480	...	...	...
		Total Establishment .	4,10,380	4,04,890	4,01,050	3,83,208
		Allowances.				
		Travelling Allowance of Officers	77,090	83,650	81,650	66,845
		Ditto Establishment . . .				24,593
		Ditto Medical Officers . . .	5,850	5,100	5,690	5,611
		Ditto Cantonment Magistrates .	100	...	100	19
		Travelling Expenses of Escort on Tour (Nepal) . .	600	...	...	...
		House-rent Allowance to Political Officers . . .	300	120	300	255
		Ditto Medical Officers . . .	240	240	240	...
		Ditto Medical Establishment .	60	60	60	111
		Baluchi Allowance	1,200	1,300	1,200	1,100
		Pushtu Allowance	4,800	3,600	4,200	4,242
		Compensation for dearness of Provision . . .	530	660	430	7,154
		Ration Allowance	180	180	180	180
		House-rent Allowance to Hospital Assistants . .	...	...	...	200
		Telegraph Allowance	240	160	...	...
		House-rent Allowance to Establishment . . .	420	300	...	96
		Total Allowances .	91,610	95,370	94,050	1,10,406
		Supplies and Services.				
		Care and Repair of Agency and Residency Houses and Grounds	16,710	20,500	19,810	14,808
		Repairs to Native Infantry Lines and Jemadars' Quarters	100	160	100	83
		Secret Service Money	7,800	7,350	7,000	7,241
		Purchase and Repair of Tents	22,710	13,160	10,320	15,307
		Purchase, Feed and Keep of Elephants, Horses, &c. .	4,240	4,040	4,040	4,404
		Rations, Clothing and Bedding for Prisoners . .	13,760	11,660	12,420	11,834
		Medical and Hospital Stores, Supplies, &c. . .	3,480	3,310	3,780	4,297
		Expenses of Couriers	7,000	7,000	7,000	6,652
		Flags and Stores, &c., and Provision Money to Engine driver of the Bushire Residency Steam Pinnace	1,000	800	1,800	1,001
		Petty Construction and Repairs	1,030	250	...	1,042
		Total Supplies and Services .	77,830	68,230	66,270	66,669
		Carried over .	16,53,310	15,89,490	15,94,800	15,35,101

25.—POLITICAL—*continued.*

DETAILS.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Political Agents—*contd.*	Rs.	Rs.	Rs.	Rs.
Brought forward .	16,53,310	15,89,490	15,94,800	15,35,101
Contingencies.				
Subscriptions to Newspapers	480	180	150	493
Section-writing	200	50	250	...
Rents, Rates and Taxes	10,740	10,890	10,650	11,098
Liveries to Peons	5,140	3,680	3,600	4,289
Printing and Stationery Charges	15,710	12,180	14,520	11,876
Telegram Charges	52,220	51,570	51,790	49,846
Postage Charges	16,820	15,870	17,210	15,604
Tour Charges	38,140	34,840	39,340	31,944
Hot and Cold Weather Charges	5,800	5,420	6,520	5,382
Purchase of Books and Publications . . .	2,120	1,290	1,980	1,362
Purchase and Repair of Furniture	10,510	9,710	10,190	15,161
Police Contingencies	...	...	...	47
Jail Contingencies	2,050	2,140	2,430	1,144
Medical and Hospital Contingencies	12,640	11,710	11,480	12,028
Cantonment Magistrate's Contingencies . . .	410	410	410	442
Office Expenses and Miscellaneous	23,090	21,970	22,890	25,328
Cloth for Record	...	...	...	2
Discount on bills to be cashed	30	20	...	18
Total Contingencies .	1,96,100	1,81,930	1,93,410	1,86,064
	18,49,410	17,71,420	17,88,210	17,21,165
Charges on account of the Superintendent of Political Pensions and Agent to the Governor General under Act XIX of 1887, Establishments	2,350	2,350	2,350	2,352
	18,51,760	17,73,770	17,90,560	
Deduct—Amount recoverable from Native States on account of Bandelkhand Agency, Indore	*39,460*	*42,210*	*35,980*	
" Do. on account of Banswara Agency, Rajputana . .	*11,200*	*11,200*	*11,200*	
TOTAL POLITICAL AGENTS, IMPERIAL .	18,01,100	17,20,360	17,43,380	17,23,517
POLITICAL AGENTS, LOCAL.				
Establishment.				
Allowance to Agency Establishments (Bhopal and Indore)				
Contingencies				
TOTAL POLITICAL AGENTS, LOCAL .	240	240	240	282
Total Political Agents .	18,01,340	17,20,600	17,43,620	17,23,799
Charges on North-West Frontier.				
EXPENDITURE AGAINST SPECIAL ALLOTMENT.				
Services under the Political Agent, Zhob Valley—				
Drug Levies	...	6,780	6,780	4,001
Bori Levies	...	13,700	13,800	13,724
Khetran Levies	...	9,590	9,840	9,729
Central and Upper Zhob Levies and Murkhan Hindu Bagh Levies	...	25,680	25,960	24,791
TOTAL .	...	55,750	56,380	52,245
Carried over .	...	55,750	56,380	52,245

25.—POLITICAL—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Charges on North-West Frontier, Imperial—*contd.*				
Brought forward .	...	55,750	56,380	52,245
Zhob Expedition Levies and other Charges . .	...	...	...	80
EXPENDITURE AGAINST SPECIAL ALLOTMENT.				
Baluchistan.				
Services under the Political Agent, Thal Chotiali .	2,20,690	2,19,050	2,20,690	2,18,631
Ditto Political Agent, Quetta and Pishin .	1,08,180	1,05,150	1,03,200	1,00,401
Ditto Agent, Governor General, Baluchistan	9,660	9,660	9,660	9,764
Ditto Political Agent, Kelat . .	66,770	60,700	60,770	69,589
Ditto Political Agent, Kej, Mekran and Panjgarh	...	1,800	1,800	...
Ditto Political Agent, South-Eastern Baluchistan Lus-Beyla Frontier Levies .	12,050	11,000	10,250	14,010
Ditto Political Agent, Zhob . . .	1,10,140	50,850	49,860	46,173
Burgha Sheroni Levies	7,680	7,770	7,680	7,680
Mando Khel Levies	25,000	24,000	25,000	25,355
	5,60,170	4,89,980	4,88,910	4,91,903
Zhob Levy Corps.				
Commandants' Pay and Allowances	13,490	13,630	12,500	2,01,201
Zhob Levy Corps and other Expenses . . .	2,47,320	2,14,170	2,47,200	
TOTAL EXPENDITURE AGAINST SPECIAL ALLOTMENT .	8,20,980	7,17,780	7,48,610	6,93,104
PERSO-AFGHAN FRONTIER, KHORASAN . . .	1,59,900	1,53,800	1,55,600	1,50,393
Total Charges on North-West Frontier .	9,80,880	9,27,330	9,60,590	8,95,822
Political Subsidies.				
Subsidy and Contribution to the Khan of Kelat .	1,00,000	1,00,000	1,00,000	1,00,000
Khan of Kelat for lands taken over by Government .	...	...	2,520	2,516
Muskat Subsidy	86,400	86,400	86,400	86,400
Subsidy to the Ameer of Afghanistan . .	12,00,000	12,56,000	12,00,000	10,89,500
Total Political Subsidies .	13,86,400	14,42,400	13,88,920	12,78,416
Durbar Presents and Allowances to Vakeels, &c.				
Durbar Presents	49,000	27,900	48,800	21,107
Cash Presents	...	...	200	188
Toshakhana Contingencies	5,100	3,600	5,100	1,478
Allowance to Vakeels	2,510	2,510	2,510	2,508
Total Durbar Presents and Allowances to Vakeels, &c.	56,610	34,010	56,610	25,281
Refugees and State Prisoners.				
Allowance to family of Akhandzada Mohamed Jelani	1,440	...	...	...
Pension of Mohamed Alum Khan and Mohamed Hosan Khan	9,000	9,000	9,000	9,000
Allowance to General Golam Hyder Khan Tokhi Mahomed Shah Jahan	5,760	5,760	5,760	6,060
Linbin Prince and Suite	8,500	9,000	8,900	9,048
Burmese Princes	22,000	22,500	21,000	23,034
Allowances to Sardar Alikhan Singenari Chageh . .	3,650	...	...	...
Total Refugees and State Prisoners .	50,350	46,260	44,660	47,142

25.—POLITICAL—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Special Political Expenditure.				
		Exploring Expedition	...	20,000	...	...
		Mekran Mission (Thibet)	...	...	...	2,376
		Sikkim Expedition	...	...	...	5,863
		Total Special Political Expenditure	...	20,000	...	8,239
		Charges for organizing Imperial Service Troops.				
		Salaries.				
1	1	Chief Inspecting Officer of Imperial Service Troops (1,800)	21,600	20,290	18,000	18,000
8	8	Inspecting Officers (varying from 774 to 1,240)	93,100	89,190	91,900	74,022
4	5	Assistant Inspecting Officers (525-12-0 to 674)	36,900	37,550	27,000	24,490
		Total Salaries	1,51,600	1,47,030	1,36,900	1,165,12
		Establishment.				
7	16	Office Establishment	6,750	4,900	4,700	3,567
		Musketry Class.				
		Salary.				
		Deputy Assistant Adjutant General	3,600	...	...	...
		Establishment.				
		Native officer	100	...	...	...
		Havildar	200	...	...	...
		Privates	80	...	...	...
			380	...	...	...
		Allowances.				
		Travelling Allowances	1,500	...	...	...
		Office Allowance of Deputy Assistant Adjutant General	1,020	...	...	...
		School Office Allowance	120	...	...	...
			2,640	...	...	...
		Contingencies.				
		Stationery Charges	80	...	...	...
		Miscellaneous	220	...	...	...
			300	...	...	...
		Total Musketry Class	6,920	5,300	...	2,658
		Allowances.				
		Travelling Allowance	25,000	25,000	25,000	18,941
		Contingencies.				
		Telegram Charges	1,500	1,270	1,290	832
		Postage Charges	900	700	720	329
		Miscellaneous	2,200	1,600	2,290	1,103
		Total Contingencies	4,600	3,570	4,300	2,264
		Total Charges for organizing Imperial Service Troops	1,94,870	1,85,800	1,70,900	1,43,942

25.—POLITICAL—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Miscellaneous.				
		MERWARA BATTALION, AJMERE.				
4	4	Commandant and other Commissioned Officers	17,870	16,500	17,870	13,059
712	712	Native Officers and Rank and File	77,180	94,720	77,180	93,948
—	—	Command Staff Allowance	15,130	18,250	15,130	19,087
1	1	Educational Establishment	330	320	320	310
12	12	Hospital Establishment	1,810	1,580	1,810	1,771
9	9	Native Followers	590	840	590	838
		Contract Allowance	2,100	2,090	2,100	2,088
		Family and Invalid Pensions	...	...	30,000	32,104
		Miscellaneous	38,250	22,700	35,990	27,474
		TOTAL MERWARA BATTALION, AJMERE	1,53,260	1,57,000	1,80,990	1,90,679
		OTHER CHARGES.				
		Rewards to Native Chiefs for Political Service	200	200	250	197
		Chapter of the Star of India	...	...	...	4
		Purchase and Repair of Insignia of India Order	...	...	...	51
		Demarcation of Boundary and Trans-Frontier Survey	2,710	3,500	4,490	364
		Secret Service (amount at the disposal of the Viceroy)	25,000	25,000	25,000	2,926
		Rajcoomar College in Bundelkhand	9,600	9,600	9,600	9,600
		Compensation for Water taken up for Cantonments in Pishin	300	300	300	300
		Annual Treaty Allowance to Persian Government for Mekran Telegraphic Line, Tomans, 3,000	12,240	12,240	12,240	12,245
		Miscellaneous	700	2,210	11,200	15,866
		Contribution for expenses of Vice-Consulate, Chiengmai	15,020	19,240	15,020	10,795
		TOTAL OTHER CHARGES	65,770	72,290	78,100	52,348
		Total Miscellaneous	2,19,030	2,29,290	2,59,090	2,43,027

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
Survey of India	11,17,620	10,95,080	12,79,800	10,20,805
Botanical Survey	19,930	20,000	19,840	16,277
Geological Survey and Museums	1,88,030	1,95,700	1,93,640	1,80,408
Exploration of Petroleum, Coal, and Minerals	...	200	...	6,838
Meteorological Department	2,78,120	2,73,900	2,77,340	2,71,084
Archæological Department	47,680	40,000	48,300	27,150
Central Museum	75,890	67,370	73,800	68,184
Experimental Cultivation	45,000	27,870	23,000	27,338
Public Exhibitions and Fairs	21,000	31,000	1,000	1,000
Veterinary and Stallion Charges	3,00,340	2,77,930	3,38,240	3,00,216
Emigration	9,000	10,000	9,000	9,343
Census	...	28,000	27,000	81,857
Registration of Railway Traffic	2,230	2,340	2,230	2,465
Provincial Statistics	1,140	1,140	1,460	542
Examinations	47,080	44,500	45,680	45,712
Refunds	100	100	100	995
	21,53,160	21,15,130	23,40,430	
Deduct—For rounding	*160*	*130*	*430*	
TOTAL IMPERIAL	21,53,000	21,15,000	23,40,000	20,61,114
Carried over	21,53,000	21,15,000	23,40,000	20,61,114

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Account, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Brought forward	21,53,000	21,15,000	23,40,000	20,61,114
Local.				
Public Exhibitions and Fairs (Ajmere)	870	400	870	182
Botanical and other Public Gardens (Ajmere and Gwalior)	2,270	1,740	2,270	1,704
Provincial Statistics (Coorg)	300	300	300	296
	3,440	2,440	3,440	
Deduct—For rounding	440	440	440	
Total Local	3,000	2,000	3,000	2,182
TOTAL	21,56,000	21,17,000	23,43,000	20,63,296

Details.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
ABSTRACT.				
Survey of India.				
Controlling and Administrative Staff	1,62,370	1,64,350	1,64,260	1,59,136
Head-Quarter Offices—				
Correspondence and Drawing	1,80,750	1,79,400	1,76,150	1,78,643
Lithographic	44,130	40,420	40,240	39,345
Photographic	38,680	36,100	39,300	36,228
Engraving	64,900	64,800	65,960	65,541
Cadastral Maps (Indian Charges)	39,220	37,500	41,160	38,449
Extra Departmental Mapping	4,150	5,000	4,080	3,470
Trigonometrical Office (Dehra)	94,690	96,560	96,470	88,179
Simla Drawing Office	23,150	22,730	23,240	25,641
Mathematical Instrument Manufactory	57,260	55,940	40,690	46,110
	5,46,930	5,38,450	5,27,290	5,21,606
Survey Parties—				
General Charges	26,49,310	27,46,850	26,89,210	21,10,998
Miscellaneous	71,000	74,600	66,000	4,589
	27,20,310	28,21,450	27,55,210	21,15,587
Total Survey of India	34,29,610	35,24,250	34,46,760	27,96,329
Deduct—				
Transferred to Revenue Survey:				
3/10 Charges of Controlling Staff (page 22)	48,710	49,300	49,280	47,741
„ Correspondence and Drawing Office (page 22).	54,230	53,820	52,850	53,595
	1,02,940	1,03,120	1,02,130	1,01,336
Transferred to Estimates of other Governments:				
Survey Parties	18,90,700	19,72,470	18,02,540	13,75,261
Cost of Cadastral Maps:				
Burma	39,230	23,600	26,970	12,032
Assam	16,470	18,980	18,970	18,405
Bengal	...	...	6,450	...
N.-W. Provinces and Oudh	34,300	26,800	41,800	40,726
Extra Departmental Mapping:				
C. Provinces	...	1,000	1,000	862
Burma	...	...	...	364
Assam	...	600	600	617
Bengal	...	...	...	475
N.-W. Provinces and Oudh	3,600	3,000	2,080	1,997
Punjab	550	400	400	1,246
	94,150	74,380	98,270	76,724
Extra Departmental Work, etc., in Head Offices for other Departments	6,800	5,400	6,300	4,712
Cost of Instruments and Maps supplied to other Public Departments	2,17,400	2,73,800	1,57,720	2,17,491
	2,24,200	2,79,200	1,64,020	2,22,203
	23,11,990	24,29,170	21,06,960	17,75,524
Total Survey of India (as charged in India Estimate)	11,17,620	10,95,080	12,79,800	10,20,805

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

DISTRIBUTION OF CHARGES OF SURVEY PARTIES—REVISED ESTIMATE FOR 1892-93.

Number and Name of Party.	Location.	Works.	Proportion. Minor Depts.	Land Revenue.	Forests.	Trigonometrical and Topographical and Special	Land Revenue. India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Bombay.	Forests. India.	Central Provinces.	Burma.	Bengal.	N.-W. P. and Oudh.	Madras.	Bombay.	Total.
2. Chittagong	Bengal	Cadastral	...	1	...	...	...	...	...	...	1,01,790	...	...	...	...	...	...	...	...	...	...	1,73,790
Tipperah	Do.	Ditto	Special	...	...	72,000	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
3. Shewebo	Upper Burma	Cadastral	...	1	...	...	...	...	2,50,640	...	...	...	...	...	...	...	...	...	...	...	...	2,50,640
4 & 5. Western Duars up to end of September 1892	Bengal	Cadastral Forests	...	1	...	...	...	...	...	...	68,140	...	...	...	...	...	...	...	...	...	...	68,140
Bhutan Boundary	Do.	Special																				
Behar (from 1st October 1892)	Do.	Cadastral	...	1	...	...	...	...	...	...	1,09,000	...	...	...	...	...	...	...	...	...	...	1,09,000
Detachment. Behar up to 30th September 1892	Do.	Traverse	...	1	...	...	...	...	...	...	25,700	...	...	...	...	...	...	...	...	...	...	25,700
6. Assam	Assam	Cadastral	...	1	...	...	...	...	...	1,00,240	...	...	...	...	...	...	...	...	...	...	...	1,00,240
7. Amherst	Lower Burma	Ditto	...	1	...	...	...	...	2,03,580	...	...	...	...	...	...	...	...	...	...	...	...	2,03,580
8. Orissa	Bengal	Ditto	...	1	...	...	...	...	...	...	3,45,600	...	...	...	...	...	...	...	...	...	...	3,45,600
9. Central Provinces	C. P.	Traverse	1	...	...	73,880	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	73,880
10. Bombay	Bombay	Topographical	1	...	...	87,700	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	87,700
11. Upper Burma	Burma	Ditto	1	...	...	74,930	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	74,930
12. Minbu	Upper Burma	Cadastral	...	1	...	...	...	...	2,41,710	...	...	...	...	...	...	...	...	...	...	...	...	2,41,710
14. Nimar	C. P.	Forests	...	...	1	...	...	...	...	...	...	...	...	...	...	91,690	...	...	...	...	...	91,690
15. Baluchistan	Baluchistan	Topographical	1	...	...	1,27,340	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,27,340
17. Bombay Forests	Bombay	Forests	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	71,950	71,950
18. Himalayas	Punjab	Topographical	½	½	...	60,620	...	...	...	...	...	...	20,210	...	...	...	...	...	...	...	...	80,830
19. Madras	Madras	Forests	...	...	1	20,000	...	...	...	...	...	...	...	...	...	...	...	...	...	58,320	...	78,320
20. Burma	Burma	Ditto	½	...	½	54,480	...	...	...	...	...	...	...	...	...	...	54,470	...	...	...	...	1,08,950
21. Upper Burma	Do.	Topographical	1	...	...	83,900	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	83,900
22. India	India	Astronomical	1	...	...	25,140	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	25,140
23. India	Do.	Ditto	1	...	...	20,910	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	20,910
24. Upper Burma	Burma	Triangular	1	...	...	81,810	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	81,810
25. India	India	Tidal and Levelling	1	...	...	72,800	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	72,800
Detachment. Mergui	Lower Burma	Special	...	1	...	...	...	...	17,190	...	...	...	...	...	...	...	...	...	...	...	...	44,330
		Topographical	1	...	...	27,140	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Do. Calcutta City	Bengal	Cadastral	...	1	...	...	...	...	...	...	20,750	...	...	...	...	...	...	...	...	...	...	20,750
Do. Garhwal	N.-W. P.	Ditto	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	93,480
		Traverse	1	...	...	8,000	...	...	...	...	...	85,480	...	...	...	...	...	...	...	...	...	
Do. Burdwan Raj	Bengal	Cadastral	Special	...	...	43,720	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	43,720
Do. Indus Riverain Sind	Bombay	Special	...	1	...	...	...	...	...	...	...	...	...	15,720	...	...	...	...	...	...	...	15,720
Do. Aden	Aden	Topographical	1	...	...	13,620	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	13,620
Isazai Field Force	...	...	...	...	...	2,630	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,630
Bushahr	Punjab	Topographical	1	...	...	12,500	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	12,500
		General Charges	...	...	...	9,150	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	9,150
Miscellaneous— Inspecting and Preserving Stations 5,000; Trans-Himalayan Explorations 6,000; Supplies from Mathematical Instrument Department 63,600						74,600	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	74,600
						10,46,870	...	...	7,13,120	1,00,240	6,70,580	85,480	20,210	15,720	...	91,690	54,470	...	...	58,320	71,950	29,29,050
4 per cent. on the total amount chargeable to other Governments, on account of Instruments supplied						—75,290	...	...	28,520	4,010	26,840	3,420	810	630	...	3,670	2,180	...	...	2,330	2,880	...
						9,71,580	...	...	7,41,640	1,04,250	6,97,820	88,900	21,020	16,350	...	95,360	56,650	...	...	60,650	74,830	29,29,050
Add—Director of Surveys, Bengal, Pay and Office											15,000	...	...	...	...	...	...	...	...	...	...	15,000
											7,12,820	...	...	...	...	...	...	...	...	...	...	29,44,050
Deduct—Amount debitable to—			For survey charges.		For 4 per cent. for instruments supplied.																	
Bengal for Tipperah Estate			72,000		2,880	74,880	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,22,600
for Burdwan Raj Khas Mahals			43,770		1,750	45,470																
Marine Department for charges of No. 25 Party, Tidal and Levelling			1,200		...	1,200																
Military Department for extra expenditure for Isazai Field Force			1,050		...	1,050																
			1,17,970		4,630	1,22,600																
Total Survey Parties						8,48,980					16,84,980								2,87,490			28,21,450
Cadastral Maps— Charges in India						37,500	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	37,500
Recoveries from Local Governments						69,380	...	...	23,600	18,980	...	26,800	...	...	...	...	...	...	...	...	...	...
Total Cadastral Maps						31,880					69,380											
Extra-Departmental Mapping						5,000	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5,000
Recoveries from Local Governments						5,000	...	1,000	...	600	...	3,000	400	...	...	...	...	...	...	...	...	...
						...					5,000											
Total Rupees						8,17,100					17,59,360								2,87,490			28,63,950

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

DISTRIBUTION OF CHARGES OF SURVEY PARTIES—BUDGET ESTIMATE FOR 1893-94.

Number and Name of Party.	Location.	Works.	Proportion. Minor Depts.	Land Revenue.	Forests.	Trigonometrical and Topographical.	Land Revenue. India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Bombay.	Forests. India.	Central Provinces.	Burma.	Bengal.	N. W. P. and Oudh.	Madras.	Bombay.	Total.
2. Chittagong up to 30th September 1893	Bengal	Cadastral	...	1	...	...	...	...	...	...	36,000	...	...	...	...	...	...	...	...	...	...	2,50,000
2. Not located from 1st October 1893	Ditto	Ditto	Special	...	...	1,40,630	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Tipperah	Ditto	Ditto	Do.	...	...	73,370	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
3. Shwebo	Upper Burma	Ditto	...	1	...	...	...	...	2,61,460	...	...	...	...	...	...	...	...	...	...	...	...	2,61,460
4. Behar	Bengal	Ditto	...	1	...	...	...	...	...	...	1,78,000	...	...	...	...	...	...	...	...	...	...	1,78,000
5. Ditto	Ditto	Ditto	...	1	...	...	...	...	...	...	92,500	...	...	...	...	...	...	...	...	...	...	92,500
6. Assam	Assam	Ditto	...	1	...	...	...	...	...	98,770	...	...	...	...	...	...	...	...	...	...	...	98,770
7. Amherst	Lower Burma	Ditto	...	1	...	...	...	...	2,12,710	...	...	...	...	...	...	...	...	...	...	...	...	2,12,710
8. Behar	Bengal	Ditto	...	1	...	...	...	...	...	...	31,000	...	...	...	...	...	...	...	...	...	...	2,17,000
8. Orissa	Ditto	Ditto	...	1	...	...	...	...	...	...	1,86,000	...	...	...	...	...	...	...	...	...	...	
9. Central Provinces up to 30th Sept. 1893	C. P.	Traverse	1	...	...	77,010	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	77,010
9. Behar from 1st Oct. 1893	Bengal	Cadastral	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
10. Bombay	Bombay	Topographical	1	...	...	83,520	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	83,520
11. Upper Burma	Burma	Ditto	1	...	...	79,510	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	79,510
12. Minbu	Upper Burma	Cadastral	...	1	...	...	...	...	2,48,650	...	...	...	...	...	...	...	...	...	...	...	...	2,48,650
14. Nimar	C. P.	Forests	...	...	1	...	...	...	...	...	...	...	...	...	...	93,640	...	...	...	...	...	93,640
15. Baluchistan	Baluchistan	Topographical	1		...	1,33,250	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,33,250
17. Bombay Forests	Bombay	Forests	...		1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	75,800	75,800
18. Himalaya	Punjab	Topographical	¼	¼	...	59,830	...	...	...	...	...	...	19,940	...	...	...	...	...	...	...	...	79,770
19. Madras	Madras	Forests	...	...	1	18,000	...	...	...	...	...	...	...	...	...	...	...	...	...	56,960	...	74,960
20. Burma	Burma	Ditto	½	...	½	57,190	...	...	...	...	...	...	...	...	...	...	57,190	...	...	...	...	1,14,380
21. Upper Burma	Ditto	Topographical	1	...	...	82,640	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	82,640
22. India	India	Astronomical	1	...	...	27,420	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	27,420
23. Ditto	Ditto	Ditto	1	...	...	24,020	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	24,020
24. Burma	Burma	Triangular	1	...	...	81,520	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	81,520
25. India	India	(Tidal and Levelling)	1	...	...	74,060	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	74,060
Detachment Mergui up to 31st Oct. 1893	Burma	Special	...	1	...	...	...	...	14,840	...	...	...	...	...	...	...	...	...	...	...	...	21,470
		Topographical	1	...	...	3,950	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Not located from 1st Nov. 1893		Ditto	1	...	...	2,680	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Calcutta City	Bengal	Cadastral	...	1	...	...	...	...	...	...	20,000	...	...	...	...	...	...	...	...	...	...	20,000
Garhwal	N.-W. P.	Ditto	...	1	...	...	...	...	...	...	...	85,500	...	...	...	...	...	...	...	...	...	88,000
		Traverse	1	...	...	2,500	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Burdwan Raj	Bengal	Cadastral	Special	...	...	14,000	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	14,000
Indus Riverain, Sind	Bombay	Special	...	1	...	...	...	...	...	...	...	...	...	20,180	...	...	...	...	...	...	...	20,180
Aden	Aden	Topographical	1	...	...	9,600	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	9,600
Bushahr	Punjab	Ditto	1	...	...	14,000	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	14,000
General Charges	Senior Division					4,990	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	9,790
	Junior Do.					4,800																
Miscellaneous	Inspecting and Preser[illegible] Stations					5,000	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	71,000
	Trans-Himalayan Ex[illegible]tions					6,000																
	Instruments suppli[illegible]m Mathematical Instrument[illegible]ent					60,000																
						11,39,490	...	...	7,37,660	98,770	5,43,500	85,500	19,940	20,180	...	93,640	57,190	...	...	56,960	75,800	29,28,630
4 per cent. on the total amount chargeable to other Governments, on account of Instruments supplied						—71,560	...	...	29,500	3,940	21,740	3,420	800	810	...	3,750	2,290	...	...	2,280	3,030	...
						10,67,930	...	...	7,67,160	1,02,710	5,65,240	88,920	20,740	20,990	...	97,390	59,480	...	...	59,240	78,830	29,28,630
Director of Surveys, Bengal, Pay and Office						...	...	...	...	...	30,000	...	...	...	...	...	...	...	...	...	...	30,000
											5,95,240											29,58,630
Deduct—Amount recoverable from—			For survey charges.	For 4 per cent. for instruments supplied.																		
Bengal for Tippera Estate			73,380	2,930		76,310	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,38,320
Do. for unknown Wards Estate			1,40,620	5,630		1,46,250																
Do. for Burdwan Raj Khas Mehal Wards Estate			14,000	560		14,560																
Marine Department for charge of No. 25 Party (Tidal and Levelling)			1,200	...		1,200																
			2,29,200	9,120		2,38,320																
Total Survey Parties						8,29,610					15,95,760									2,94,940		27,20,310
Cadastral Maps—																						
Charges in India						39,220	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	39,220
Recoveries from Local Governments						90,000	...	...	39,230	16,470	...	34,300	...	...	...	...	...	...	...	...	...	...
Total Cadastral Maps						50,780					90,000											
Extra Departmental Mapping						4,150																
Recoveries from Local Governments						4,150	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4,150
							...	...	...	...	...	3,600	550	...	...	...	...	...	...	...	...	...
											4,150											
Total Dispos[illegible]						8,83,[illegible]					16,89,910									2,94,940		27,[illegible],680

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Imperial.				
		Survey of India.				
		Controlling and Administrative Staff.				
		Salaries.				
1	1	Surveyor-General (3,000) . . .	36,000	43,680	36,000	36,000
1	1	Deputy Surveyor-General (Revenue) (2,200)	26,400	26,400	26,400	26,235
1	1	Ditto ditto (Trigonometrical) (2,000)	24,000	18,000	24,000	24,000
6	5	Deputy Superintendents (varying from 850 to 1,600) and Military pay R. E. .	72,050	71,800	79,700	66,698
—		Assistant Superintendent (500) . .	6,000	350	...	2,661
		Presidency Allowance to Deputy and Assistant Superintendents . . .	4,560	4,120	4,800	3,542
		Sub-Assistant Superintendent . .				
			1,69,010		1,70,900	
		Deduct—One-third of Salary of Deputy Superintendent in charge, Mathematical Instrument Department (page 89) . .	*6,640*		*6,640*	
		Total Controlling and Administrative Staff	1,62,370	1,64,350	1,64,260	1,59,136
		Head-Quarters Offices.				
		Correspondence and Drawing Office.				
		Establishment.				
3	2	Extra Assistant Superintendents at Head-Quarters (300 to 500) . . .	9,600	13,620	12,000	15,991
5	7	Sub-Assistant Superintendents (200 to 250)	16,730	12,890	11,280	13,928
4	4	Surveyors (35 to 45)	1,980	390	1,980	965
1	1	Registrar (600)	7,200	6,130	6,000	6,000
5	5	Clerks (200 and above) . . .	15,300	43,580	16,500	42,108
42	42	Do. (less than 200) . . .	27,560		27,710	
1	1	Chief Draftsman (600) . . .	7,200	7,200	7,200	7,123
55	71	Draftsmen (varying from 10 to 500) .	51,900	46,970	49,440	45,466
43	44	Servants	4,150	4,120	4,010	3,970
			1,41,620		1,36,120	
		Deduct—Probable Savings .	*5,620*		*4,110*	
		Total Establishment .	1,36,000	1,34,900	1,32,010	1,35,551
		Allowances.				
		House-rent Allowance to Surveyors and Assistant Surveyors	2,520	4,120	2,460	2,889
		Travelling Allowance of Surveyor-General and Deputy and Assistant Surveyors-General . . .	4,000	3,500	4,000	3,784
		Ditto ditto of Establishment . . .	2,000	1,500	2,000	1,264
		Hill-journey Allowance	2,000	1 880	2,000	1,634
		Total Allowances .	10,520	11,000	10,460	9,571
		Supplies and Services.				
		Freight on Europe Stores	200	200	200	244
		Extra Departmental Works	5,000	3,500	5,000	3,006
		Purchase of Drawing Paper for special Maps . .	300	...	300	...
		Supplies from Mathematical Instrument Department .	2,000	2,000	2,000	2,054
		Total Supplies and Services .	7,500	5,700	7,500	5,304
		Contingencies.				
		Purchase of Maps, Record Racks, and Miscellaneous Office Furniture	1,800	3,000	1,800	3,153
		Rents, Rates, and Taxes	4,680	4,680	4,680	4,853
		Postage Charges	2,400	2,300	1,800	2,357
		Telegram Charges	850	800	700	844
		Purchase of Books, etc.	300	300	500	62
		Hill-journey Charges	200	240	200	162
		Hot-weather Charges	...	...	...	702
		Miscellaneous	16,500	16,480	16,500	16,084
		Total Contingencies .	26,730	27,800	26,180	28,217
		Total Correspondence and Drawing Office	1,80,750	1,79,400	1,76,150	1,78,643
		Carried over .	1,80,750	1,79,400	1,76,150	1,78,643
			1,62,370	1,64,350	1,64,260	1,59,136

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Survey of India—Brought forward	1,62,370	1,64,350	1,64,260	1,59,136
		HEAD-QUARTERS OFFICES—Brought forward	1,80,750	1,79,400	1,76,150	1,78,643
		LITHOGRAPHIC OFFICE.				
		Establishment.				
1	1	Head Assistant and Chief Draftsman (550)	6,600	5,470	5,400	5,400
1	1	Chromo-Lithographic Printer (300)	3,600	3,600	3,600	3,600
26	26	Draftsmen (varying from 10 to 100)	11,850	11,640	11,850	11,262
2	2	Apprentices (40)	960	470	960	480
5	5	Writers (varying from 25 to 50)	2,340	1,970	2,340	1,751
102	102	Printers and others (less than 200)	12,550	11,530	12,550	10,507
12	12	Servants	1,300	1,180	1,300	1,118
			39,200		38,000	
		Deduct—Probable Savings	*1,980*		*2,210*	
		Total Establishment	37,220	35,860	35,790	34,118
		Supplies and Services.				
		Purchase of 30 Litho stones from the Madras Survey Department	1,850	...	...	...
		Extra Departmental Work	1,500	1,500	1,000	1,497
		Purchase of Oils, Chemicals, &c.	1,000	700	1,000	390
		Supplies from Mathematical Instrument Department	150	100	150	39
		Total Supplies and Services	4,500	2,300	2,150	1,926
		Contingencies.				
		Rents, Rates, and Taxes	1,010	1,010	900	2,062
		Postage Charges	50	30	50	21
		Landing and Shipping Charges	100	...	100	...
		Petty Office Contingencies	1,250	1,220	1,250	1,218
		Total Contingencies	2,410	2,260	2,300	3,301
		TOTAL LITHOGRAPHIC OFFICE	44,130	40,420	40,240	39,345
		PHOTOGRAPHIC OFFICE				
		Establishment.				
1	1	Photo Engraver (400)	4,800	4,800	4,800	4,800
3	3	Photographers, Zincographers and Engravers (200 and above)	10,800	12,720	10,800	12,790
14	14	Do. do. (less than 200)	8,580		8,580	...
58	58	Printers, Clerks, and others	11,450	11,960	11,450	11,169
4	4	Apprentices (varying from 10 to 40)	1,920	1,430	1,920	1,490
8	8	Servants	710	620	710	612
			38,260		38,260	
		Deduct—Probable Savings	*4,260*		*3,930*	
		Total Establishment	34,000	31,530	34,330	30,861
		Allowances.				
		House-rent Allowance	1,320	860	1,320	960
		Supplies and Services.				
		Photographic Chemicals	350	120	400	176
		Extra Departmental Works	300	400	300	209
		Supplies from Mathematical Instrument Department	400	300	500	80
		Total Supplies and Services	1,050	820	1,200	465
		Contingencies.				
		Rents, Rates, and Taxes	1,010	1,010	900	2,348
		Postage Charges	50	50	80	46
		Landing and Shipping Charges	50	...	70	...
		Purchase of Books	...	30	...	...
		Miscellaneous	1,200	1,800	1,400	1,548
		Total Contingencies	2,310	2,890	2,450	3,942
		TOTAL PHOTOGRAPHIC OFFICE	38,680	36,100	39,300	36,228
		Carried over	2,63,560	2,55,920	2,55,690	2,54,216
			1,62,370	1,64,350	1,64,260	1,59,136

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	DETAILS.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Survey of India—Brought forward	1,62,370	1,64,350	1,64,260	1,59,136
		HEAD-QUARTERS OFFICES—Brought forward	2,63,560	2,55,920	2,55,690	2,54,216
		ENGRAVING OFFICE.				
		Establishment.				
12	12	Superintendent and European Engravers (varying from 75 to 800)	51,300	48,600	51,300	49,182
22	22	Native Engravers (varying from 10 to 110)	11,090	10,600	11,090	10,517
18	18	Printers and others (varying from 6 to 150)	4,530	4,170	4,530	4,574
4	4	Apprentices (10 to 40)	1,920	530	1,920	433
			68,840		68,840	
		Deduct—Probable Savings	*4,840*		*3,780*	
		Total Establishment	64,000	63,900	65,060	64,706
		Supplies and Services.				
		Supplies from Mathematical Instrument Department	100	100	100	33
		Contingencies.				
		Miscellaneous	800	800	800	802
		TOTAL ENGRAVING OFFICE	64,900	64,800	65,960	65,541
		CADASTRAL MAPS.				
		Establishment.				
1	1	Head Assistant (500)	6,000	5,580	6,000	5,565
4	4	Photographers and Zincographers (200 and above)	14,400	15,100	14,400	14,958
8	8	Photographers and Zincographers (less than 200)	6,360		6,360	...
81	81	Printers and others (less than 200)	9,980	9,300	9,980	8,674
3	3	Servants	250	250	250	225
		Extra Establishment	1,450	640	1,450	637
			38,440		38,440	
		Deduct—Probable Savings	*6,440*		*5,540*	
		Total Establishment	32,000	30,870	32,900	30,059
		Allowances.				
		House-rent Allowance	1,200	1,250	1,560	1,280
		Supplies and Services.				
		Supplies from Mathematical Instrument Department	100	...	...	...
		Transfer tracings	3,000	2,750	3,000	2,399
		Photographic Chemicals	1,000	500	700	364
		Total Supplies and Services	4,100	3,250	3,700	2,763
		Contingencies.				
		Rents, Rates, and Taxes	670	670	900	2,349
		Landing and Shipping Charges	50	...	100	...
		Miscellaneous	1,200	1,460	2,000	1,998
		Total Contingencies	1,920	2,130	3,000	4,347
		TOTAL CADASTRAL MAPS	39,220	37,500	41,160	38,449
		EXTRA DEPARTMENTAL MAPPING	4,150	5,000	4,080	3,470
		TRIGONOMETRICAL OFFICE, DEHRA				
		Salaries.				
4	3	Surveyors (300—500)	14,700	16,000	16,830	15,060
4	1	Assistant Surveyor (120)	1,440	1,850	6,060	2,080
1	1	Sub-Surveyor (45)	540	...	480	...
		Total Salaries	16,680	17,850	23,370	17,140
		Establishment.				
—	1	Computing Section (200 and above)	2,400	30,000	...	26,943
38	37	Ditto (less than 200)	22,460		31,860	
18	18	Drawing ditto (ditto)	5,270	5,720	5,270	5,755
31	31	Photozincographic Section (less than 200)	6,790	7,230	6,790	6,771
1	1	Printing Section (200 and above)	3,000	9,700	3,000	9,052
27	28	Ditto (less than 200)	6,920		6,220	
30	30	Record and other Sections (from 4 to 250)	8,260	8,180	8,260	8,169
5	5	Assistants to Solar Photographer	1,960	1,940	1,960	1,721
1	1	Medical Officer	600	600	600	600
					63,960	
		Deduct—Probable Savings			*5,000*	
		Total Establishment	63,960	63,370	58,960	59,011
			80,640	81,220	82,330	76,151
		Carried over	3,71,830	3,63,220	3,66,890	3,61,676
			1,62,370	1,64,350	1,64,260	1,59,136

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Survey of India—Brought forward	1,62,370	1,64,350	1,64,260	1,59,136
HEAD-QUARTERS OFFICES—Brought forward	3,71,830	3,63,220	3,66,890	3,61,676
TRIGONOMETRICAL OFFICE, DEHRA—Brought forward	80,640	81,220	82,330	76,151
Allowances.				
Travelling Allowance of Officers				840
Ditto ditto of Establishment				706
Total Allowances	1,100	1,200	1,100	1,546
Supplies and Services.				
Purchase of Stores	500	500	500	617
Supplies from Mathematical Instrument Department	3,000	4,200	3,000	961
Freight on Europe Stores	...	30	...	41
Freight on Medical Stores	...	70	...	209
Total Supplies and Services	3,500	4,800	3,500	1,828
Contingencies.				
Rent of Office	1,500	1,480	1,600	1,459
Postage Charges	1,850	1,740	1,800	1,837
Telegram Charges	100	120	140	94
Carriage of Stores	...	1,800	...	2,060
Miscellaneous	6,000	4,200	6,000	3,204
Purchase of Books				...
Total Contingencies	9,450	9,340	9,540	8,654
TOTAL TRIGONOMETRICAL OFFICE DEHRA	94,690	96,560	96,470	88,179
SIMLA DRAWING OFFICE.				
Salaries.				
Deputy Superintendents	...	...	...	.
1 Assistant Superintendent	6 000	10,200	9,600	3,420
2 1 Surveyors (300)	3,600			10,200
2 2 Assistant Surveyors (160 to 250)	4,920	4,360	5,020	4,677
1 1 Sub-Surveyors (100)	1,200	1,200	1,200	1,200
11 7 Draftsmen and Writers (9 to 105)	4 570	4,700	4,570	3,882
Total Salaries	20,290	20,460	20,390	23,379
Allowances.				
Local Allowance to Establishment	2,360	1,770	2,350	1,765
Contingencies.				
Office rent	...	80		44
Miscellaneous	400	250		361
Service Telegrams	30	90		18
Postage	70	60		57
Purchase and carriage of stores	...	20		17
Total Contingencies	500	500	500	497
TOTAL SIMLA DRAWING OFFICE	23,150	22,730	23,240	25,641
MATHEMATICAL INSTRUMENT MANUFACTORY				
Establishment.				
Manufactory Establishment.				
1 1 Instrument-maker (750)	9,000	9,000	9,000	9,000
1 1 Assistant (500)	6,000	4,580	6,000	5,227
58 58 Mechanics and Labourers, and Apprentices (varying from 12 to 35)	23,300	26,000	23,300	25,655
	38,300	39,580	38,300	39,882
Office Establishment.				
1 1 Clerk (200)	2,400	5,100	2,400	5,755
7 7 Clerks (less than 200)	4,620		4,620	
5 5 Servants	450	450	450	447
	7,470		7,470	
Deduct—Probable Savings	*640*		*760*	
	830	5,550	6,710	6,202
	45,130	45,130	45,010	46,084
Carried over	4,89,670	4,82,510	4,86,600	4,75,496
	1,62,370	1,64,350	1,64,260	1,59,136

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Survey of India—Brought forward	1,62,370	1,64,350	1,64,260	1,59,136
		HEAD-QUARTERS OFFICES—Brought forward	4,89,670	4,82,510	4,86,600	4,75,496
		MATHEMATICAL INSTRUMENT MANUFACTORY—Brought forward	45,130	45,130	45,010	46,084
		Store Establishment.				
1	1	Store-keeper (150)	1,800	1,380	1,800	1,360
1	1	Ditto for materials (65)	780	780	780	780
1	1	Packing Clerk (20)	240	200	240	231
2	2	Packers	300	250	300	250
			3,120		3,120	
		Deduct—Probable Savings	*340*		*460*	
			2,780	2,610	2,660	2,621
		Total Establishment	47,910	47,740	47,670	48,705
		Travelling Allowance	...	...	370	...
		Supplies and Services.				
		Extra Departmental Charges for purchase of Instruments	45,000		25,000	
		Purchase of Tools, Stores and Materials for Workshops	9,000		9,000	11,949
		Purchase of new and second-hand Instruments	8,000		6,500	42,583
		Freight on Europe Stores	300		300	...
		Purchase of Books	500		300	...
		Total Supplies and Services	62,800	66,000	41,100	54,532
		Contingencies.				
		Rents, Rates, and Taxes	1,410	1,410	1,410	1,755
		Postage Charges	250	300	250	400
		Miscellaneous	4,000	4,590	4,000	4,665
		Total Contingencies	5,660	6,300	5,660	6,820
			1,16,370	1,20,040	94,800	1,10,057
		Add—One-third of Salary of Deputy Superintendent in charge of Mathematical Instrument Department (page 85)	6,640	6,200	6,640	6,274
		Deduct—Cost of Instruments supplied to Head-quarters Office and Survey Parties	*65,750*	*70,300*	*60,750*	*70,221*
		TOTAL MATHEMATICAL INSTRUMENT MANUFACTORY	57,260	55,940	40,690	46,110
		TOTAL HEAD-QUARTERS OFFICES	5,46,930	5,38,450	5,27,290	5,21,606
		SURVEY PARTIES.				
		GENERAL CHARGES.				
		Salaries.				
	1	Director of Bengal Survey	24,000	15,000	...	...
22	23	Deputy Supdts., including Military pay (850 to 1,600)	3,80,460	3,75,870	3,95,820	3,07,967
11	12	Assistant Supdts., including Military pay (500 to 600)				56,669
39	42	Surveyors (300 to 500)	3,49,810	3,39,480	3,41,380	1,72,974
69	69	Assistant Surveyors (120 to 250)	...	...		1,44,696
			7,54,270			
		Deduct—Probable Savings	*17,000*			
		Total Salaries	7,37,270	7,30,350	7,37,200	6,82,306
		Establishment.				
426	402	Sub-Surveyors and Apprentice Sub-Surveyors (10 to 110)	1,16,010		1,16,350	96,101
30	39	Draftsmen (12 to 70)	15,330		11,900	20,294
100	107	Computors (12 to 75)	38,630		32,500	35,054
31	33	Writers (13 to 75)	18,650		16,700	14,318
23	27	Hospital Assistants (20 to 70)	8,640		8,270	7,763
5,195	4,575	Other Establishments	3,06,700		3,21,320	2,80,247
...	4	Office Establishment of Director of Bengal Surveys	3,000		...	...
		Total Establishment	5,06,960	5,00,970	5,07,040	4,53,777
		Carried over	12,44,230	12,31,320	12,44,240	11,36,083
			7,09,300	7,02,800	6,91,550	6,80,74-

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

DETAILS.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Survey of India—Brought forward	7,09,300	7,02,800	6,91,550	6,80,742
SURVEY PARTIES—*contd.*				
GENERAL CHARGES—Brought forward	12,44,230	12,31,320	12,44,240	11,36,083
Allowances.				
Local allowance to Deputy and Assistant Superintendents and other Gazetted Officers	13,000	12,440	15,700	12,941
Local allowance to Establishment	54,350	52,390	53,730	49,777
Travelling allowance to Deputy and Assistant Superintendents, &c., &c.	56,760	61,390	59,150	49,786
Travelling allowance to Establishment	2,40,310	2,28,590	2,31,660	2,15,898
Compensation for dearness of Provision to Menials	8,280	8,950	4,150	7,780
Travelling allowance to Director of Bengal Surveys and Establishment	2,500	...	...	...
Total Allowances	3,75,200	3,63,760	3,64,390	3,36,182
Supplies and Services.				
Police Guards	750	400	750	...
Purchase and Maintenance of Stores, Tents, &c.	22,000	22,330	19,970	25,848
Do. of Medical Stores	6,280	6,190	5,060	4,281
Feed and Keep of Elephants	14,100	14,180	14,600	14,174
Jungle-clearing and line-cutting	48,600	47,880	53,640	45,196
Building Survey Stations and Pillars	9,300	19,260	18,700	28,491
Conveyance of Tents, Stores, Records, &c.	70,520	77,750	64,700	73,917
Muzkuri (hired) Peons	13,430	15,200	13,740	9,456
Total Supplies and Services	1,84,980	2,03,190	1,91,160	2,01,363
Contingencies.				
Rent of Offices and Godowns	29,050	25,590	27,030	22,400
Postage Charges	4,680	4,800	4,450	4,011
Telegram Charges	2,550	2,430	2,330	2,257
Miscellaneous	30,170	29,520	27,320	32,480
Contingencies of Director of Bengal Surveys	500	...		
Total Contingencies	66,950	62,340	61,130	61,148
Extra Departmental Charges.				
Measuring Ameens	9,58,270	9,53,370	7,96,000	7,15,668
Boundary marks	44,000	42,970	39,400	21,841
Demarcation	...	...	...	
	10,02,270	9,96,340	8,35,400	7,37,509
Moiety of Expenditure of Bushahr Forest Survey Division	14,000	12,500	10,000	6,381
	28,87,630	28,69,450	27,06,320	24,78,666
Deduct—Recovery for Survey of Burdwan Raj Khas Mehals Wards' Estate	*14,000*	*43,720*	*15,300*	*1,32,317*
Ditto of 4 per cent. on account of Instrument supplied	*560*	*1,750*	*610*	...
Ditto for Survey of Pergunnah Serail Wards' Estate	...	...	...	*1,00,624*
Ditto from Dakhin Shahbazpur Wards' Estate	...	...	...	*27,004*
Ditto from Kanika Wards' Estate	...	...	...	*50,156*
Ditto from Rampur Estate	...	...	...	*64,919*
Ditto from Keonjhur Boundary	...	...	...	*1,072*
Ditto from Rewari Municipality	...	...	...	*150*
Ditto from Calcutta ditto	...	...	...	*4,483*
Ditto from Sunkerpur Wards' Estate	*1,40,620*	...	...	*9,436*
Ditto of 4 per cent. on account of Instrument supplied	*5,630*	...	...	...
Ditto from Tipperah Estate	*73,380*	*72,000*	...	...
Ditto of 4 per cent. on account of Instrument supplied	*2,930*	*2,880*	...	...
	2,37,120	*1,20,350*	*15,910*	*3,90,161*
Carried over	28,87,630	28,69,450	27,06,320	24,78,666
	7,09,300	7,02,800	6,91,550	6,80,742

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Survey of India—Brought forward .	7,09,300	7,02,800	6,91,550	6,80,742
SURVEY PARTIES—*contd.*				
GENERAL CHARGES—Brought forward .	28,87,630	28,69,450	27,06,320	24,78,666
Brought forward .	*2,37,120*	*1,20,350*	*15,910*	*3,90,161*
Deduct—Amount to be recovered from Kujang Wards' Estate . . .	...	...	...	*24,700*
Ditto from Srinagar Estate . . .	...	...	...	*20,000*
Ditto Maldwar Estate	...	...	...	1,560
Charges of the Tidal and Levelling Party recoverable from Marine Department .	*1,200*	*1,200*	*1,200*	*1,200*
Extra expenses debitable to Mily. Dept. for Isazai Field Force . . .	...	*1,050*	...	...
	2,38,320	*1,22,600*	*17,110*	*4,34,501*
TOTAL GENERAL CHARGES .	26,49,310	27,46,850	26,89,210	20,44,165
MISCELLANEOUS.				
Inspecting and Preserving Stations	5,000	5,000	5,000	2,481
Trans-Himalayan Explorations	6,000	6,000	6,000	2,108
Supplies from the Mathematical Instrument Department	60,000	63,600	55,000	66,833
TOTAL MISCELLANEOUS .	71,000	74,600	66,000	71,422
TOTAL SURVEY PARTIES .	27,20,310	28,21,450	27,55,210	21,15,587
Total Survey of India .	34,29,610	35,24,250	34,46,760	27,96,329

Numbers. 1892-93.	Numbers. 1893-94.	Botanical Survey.				
		N.-W. PROVINCES CIRCLE.				
		Salaries.				
1	1	Director (850)	10,200	10,200	10,200	6,647
		Establishment.				
		Head-quarters Establishment.				
1	1	Draftsman (100)	1,200	930	1,200	1,213
1	1	Head Clerk (45)	540	490	480	480
1	1	Museum Curator (40)	480	480	480	480
8	8	Servants	490	490	490	490
			2,710	2,390	2,650	2,663
		Camp Establishment.				
1	1	Clerk (33)	390	360	360	360
7	7	Servants	700	650	700	648
			1,090	1,010	1,060	1,008
		Total Establishment .	3,800	3,400	3,710	3,671
		Allowances.				
		Travelling allowance	2,600	2,600	2,600	2,166
		Supplies and Services.				
		Purchase of Herbarium Papers	100	100	100	241
		Ditto ditto Cabinets	400	400	400	460
		Total Supplies and Services .	500	500	500	701
		Carried over .	17,100	16,700	17,010	13,185

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Botanical Survey—Brought forward	17,100	16,700	17,010	13,185
		Contingencies.				
		Postage Charges	150	100	150	86
		Telegram Charges	50	30	50	19
		Purchase of Books	500	700	500	265
		Stationery Charges	20	20	20	8
		Carriage of Specimens	300	300	300	317
		Purchase of Tents and Furniture	100	200	100	6
		Miscellaneous	710	950	710	871
		Total Contingencies	1,830	2,300	1,830	1,592
		Total N.-W. Provinces Circle	18,930	19,000	18,840	14,777
		BENGAL CIRCLE.				
		Allowances.				
		For Exploration in Burma and Assam—Travelling Allowance	1,000	1,000	1,000	1,500
		Total Botanical Survey	19,930	20,000	19,840	16,277
		Geological Survey and Museums.				
		Salaries.				
1	1	Director (1,500) (Personal Allowance 300)	21,600	26,510	21,600	21,600
3	3	Superintendents 1 (1,100), 1 (900—950) and 1 (850—900)	36,350	32,790	35,150	31,790
6	6	Deputy Superintendents (varying from 500 to 800)	47,120	24,360	48,440	32,214
5	5	Assistant Superintendents (varying from 350 to 410)	22,900	18,820	21,150	11,273
1	1	Palæontologist (720)	8,640	8,120	8,160	7,840
1	1	Artist (400)	4,800	4,400	4,800	3 000
2	2	Sub-Assistants (260—280)	6,480	5,920	6,000	5,417
			1,47,890		1,45,300	
		Deduct—Probable Savings	*37,700*		*32,500*	
		Total Salaries	1,10,190	1,21,020	1,12,800	1,13,134
		Establishment.				
1	1	Registrar (260—280)	3,260	3,000	3,020	3,884
1	1	Museum Assistant (190—200)	2,290	2,290	2,170	2,040
2	2	Hospital Assistants (55 and 60)	1,380	540	1,380	623
5	5	Watchmen	530	530	530	518
7	7	Draftsmen	3,850	3,810	3,740	3,621
3	3	Clerks	1,620	1,620	1,600	1,589
19	19	Servants, etc.	2,140	2,060	2,130	2,081
		Field Establishment	3,790	3,000	3,790	2,561
5	5	Burmese Interpreters (40)	2,400	1,550	2,400	904
		Temporary Establishment (30)	...	...	...	137
		Map Drawing and Supervision Allowance	180	180	180	90
		Buhtea Interpreter	...	20	...	...
			21,440		20,940	
		Deduct—Probable Savings	*720*		*720*	
		Total Establishment	20,720	18,600	20,220	18,048
		Allowances.				
		Fixed Conveyance and House Allowance of Officers	5,760	3,480	5,760	3,521
		Local Allowance to Sub-Assistants	1,440		1,440	
		Travelling Charges for Geologists	30,000	30,000	30,000	27,004
		Ditto for Hospital Assistants	400	400	400	212
		Ditto for Burmese Interpreters	600	800	600	594
		Ditto for Establishment	...	...	...	79
		Total Allowances	38,200	34,680	38,200	31,410
		Supplies and Services.				
		Grant for the Working and Transport of Boring Rigs	3,000	3,000	3,000	1,241
		Provision for Maintenance of Library	3,000	2,200	3,000	1,682
		Ditto for Museum and Laboratory	1,970	1,500	1,970	1,698
		Colors and other Materials for Maps	200	500	200	333
		Purchase of Tents	1,300	1,300	1,300	904
		Supplies from Mathematical Instrument Department	400	400	400	1,406
		Publication of Memoirs	800	1,000	800	2,094
		Ditto of Palæontologia Indica	1,500	600	1,500	1,565
		Additional grant for ditto for works executed by Dr. Waagen	3,000	3,000	3,000	2,986
		Collection of Fossils, etc.	300	500	300	16
		Freight on Europe Stores	...	...	...	235
		Total Supplies and Services	15,470	14,000	15,470	14,160
		Carried over	1,84,580	1,88,300	1,86,690	1,76,752

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Geological Survey and Museums—Brought forward	1,84,580	1,88,300	1,86,690	1,76,752
		Contingencies.				
		Hot weather Charges	500	...	...	...
		Postage Charges	650	600	650	460
		Telegram Charges	300	300	300	259
		Miscellaneous Contingencies for Survey	2,000	2,500	2,000	2,937
		Total Contingencies	3,450	3,400	2,950	3,656
		Special charges.				
		Cost of an Expedition for the collection of Himalayan Fossils	...	4,000	4,000	...
		Total Geological Survey and Museums	1,88,030	1,95,700	1,93,640	1,80,408
		Meteorological Department.				
		REPORTERS.				
		Salaries.				
5	5	Reporters (Salaries and Allowances varying from 150 to 1,800)	35,630	35,450	36,000	34,524
1	1	1st Assistant to do. (Salary and Allowance)	11,350	10,750	10,750	10,150
1	1	2nd ditto (ditto)	1,810	1,600	1,690	1,497
		Total Salaries	48,790	47,800	48,440	46,171
		Establishment.				
76	76	Clerks	48,130	46,410	45,870	45,391
31	31	Servants	2 870	2,870	2,870	2,826
		Total Establishment	51,000	49,280	48,740	48,217
		Allowances.				
		Inspection Allowances	300	...	300	...
		Travelling Expenses	5,780	...	5,780	5,728
		Total Allowances	6,080	6,000	6,080	5,728
		Supplies and Services.				
		Charge for use of Telegraphic Lines	880	900	880	868
		Supplies from Mathematical Instrument Department	2,000	2,000	2,000	501
		Freight on Europe Stores	...	50	...	234
		Total Supplies and Services	2,880	2,950	2,880	1,593
		Contingencies.				
		Liveries to messengers	450	490	...	...
		Office-rent and Municipal Taxes	6,190	6,000	6,110	5,135
		Purchase of Books	500	500	500	247
		Postage Charges	5,600	5 600	5,600	5,570
		Telegram Charges	95,000	95,000	95,000	99,334
		Office Contingencies	12,070	12,000	12,070	13,321
		Total Contingencies	1,19,810	1,19,590	1,19,280	1,23,607
		TOTAL REPORTERS	2,28,560	2,25,620	2,25,420	2,25,316
		OBSERVATORIES.				
		Allowances.				
		To Observers in—				
		India Observatories	3,600	3,600	3,780	3,334
		Central Provinces	2,470	2,430	2,470	2,376
		Burma	2,860	2,200	3,610	2,194
		Assam	800	800	800	804
		Bengal	12,160	12,000	11,980	11,900
		N.-W. Provinces and Oudh	4,810	4,890	5,110	4,594
		Punjab	4,310	4,480	4,210	4,407
		Madras	4,200	4,180	4,560	3,775
		Bombay	3,560	3,600	3,560	3,641
		Special Storm Observations and Investigations	4,950	5,000	4,950	4,811
		N.-W. Frontier and Persia	840	...	1,890	...
		Messengers' allowance to Meteorological stations pending allotment	1,500	1,400	1,500	1,305
		Total Allowances	46,060	44,580	48,420	43,141
		Supplies and Services.				
		Petty Construction and Repairs:				
		India Observatories				
		Central Provinces				
		Burma				
		Assam				
		Bengal				
		N.-W. Provinces and Oudh				
		Punjab				
		Madras				
		Bombay				
		Total Supplies and Services	3,500	3,700	3,500	3,527
		TOTAL OBSERVATORIES	49,560	48,280	51,920	46,668
		Total Meteorological Department	2,78,120	2,73,900	2,77,340	2,71,984

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Archæological Department.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Surveyor (580)	6,960	6,960	6,960	6,973
1	1	Assistant Surveyor	3,000	3,000	4,800	...
1	1	Architectural Assistant	4,340	4,100	3,900	3,664
		Total Salaries	14,300	14,060	15,660	10,637
		Establishment.				
2	2	Clerks	660	660	660	665
1	1	Photographic Assistant	360	540	360	270
12	12	Draftsmen	6,690	7,380	6,690	7,925
4	4	Servants	430	390	410	420
2	2	Khalasis	90	90	90	60
		Measurers	...	...	...	...
		Temporary Establishment	500	50	...	18
		Total Establishment	8,730	9,110	8,210	9,358
		Allowances.				
		Travelling Allowance, &c.	(a) 4,250	3,030	3,150	2,685
		House-rent Allowance			...	
		Total Allowances	4,250	3,030	3,150	2,685
		Supplies and Services.				
		Purchase of Instruments and Contingencies				165
		Charges for Excavations, etc., including Photograph				60
		Ditto for Publication and Preservation of Sanskrit Manuscripts				163
		Purchase and Translation of Ancient Manuscripts				...
		Ditto of Tents				35
		Ditto of Coins				300
		Ditto and Carriage of Stationery				40
		Contingencies.				3
		Purchase of Office Furniture				762
		Rents, Rates, and Taxes				125
		Postage Charges				804
		Telegram Charges				
		Miscellaneous				
		Tour Charges				
		Conveyance of Tents and Records				
		Total Supplies and Services and Contingencies	2,400	2,000	2,280	2,457
		Epigraphy payable through the Director	3,000	3,000	4,000	2,000
		Cost of Dr. Burgess' work for publishing Reports on Archæology	15,000	8,800	15,000	13
		Total Archæological Department	47,680	40,000	48,300	27,150
		Central Museum.				
		INDIAN MUSEUM.				
		Salaries.				
4		Superintendent, Deputy and Assistant Superintendents (from 400 to 1,000)	25,680	21,500	29,760	25,632
		Establishment.				
1	1	Registrar (300)	3,600	5,300	3,600	4,861
1	1	Librarian (110)	1,320		1,200	
2	2	Artists (42), (80)	1,460	1,100	1,390	994
...	1	Personal Assistant to Superintendent (60)	720	..	...	...
5	6	Clerks (15 to 60)	2,040	2,420	1,740	1,633
6	7	Taxidermists (varying from 10 to 85)	2,420	1,950	1,980	2,100
1	1	Painter (10)	120	120	120	115
2	2	Carpenters (13), (15)	340	340	340	310
36	39	Servants (varying from 7 to 15)	3,530	3,400	3,250	3,356
3	3	Insect Collectors and Setters (8½), (8), (13)	360	240	310	153
		Total Establishment	15,910	14,870	13,930	13,522
		Supplies and Services.				
		Grant for Maintenance	18,500	15,200	14,000	13,954
		Contingencies.				
		Rents, Rates, and Taxes	15,800	15,800	16,110	15,076
		Total Central Museum	75,890	67,370	73,800	68,184

(a) This includes Rs. 600 provided in the Coorg Budget for Travelling Allowance of Superintendent, Archæological Survey.

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

DETAILS.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Experimental Cultivation.				
EXPERIMENTAL FARMS	...	1,070	23,000	27,338
AGRICULTURAL EXPERIMENTS	...	...		
DITTO DEPARTMENT (Miscellaneous Expenditure)	20,000	20,000	...	...
AGRICULTURAL CHEMIST.				
Salaries.				
Agricultural Chemist	15,150	4,300		
Establishment.				
Clerks	360			
Servants	220			
Total Establishment	580			
Allowances.				
Travelling Allowances of Officers	3,000			
Ditto Establishment	150			
Total Allowances	3,150	2,500		
Contingencies.				
Purchase of Books and Publications	500			
Purchase of Office Furnitures	600			
Postage Charges				
Telegram Charges				
Laboratory fittings	5,020			
Hot and Cold Weather Charges				
Office Rent				
Miscellaneous				
Total Contingencies	6,120			
TOTAL AGRICULTURAL CHEMIST	25,000	6,800		
Total Experimental Cultivation	45,000	27,870	23,000	27,338
Public Exhibitions and Fairs.				
Contribution for Sibi Horse Fair (Baluchistan)	1,000	1,000	1,000	1,000
Chicago Exhibition	20,000	30,000	...	...
Total Public Exhibitions and Fairs	21,000	31,000	1,000	1,000
Veterinary and Stallion Charges.				
EXPENSES FOR THE MAINTENANCE AND KEEP OF BULLS AND STALLIONS.				
I.—PRIZES AT HORSE FAIRS AND SHOWS.				
Prizes for Distribution	20,000	19,450		18,631
Carried over	20,000	19,450	...	18,631

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Vety. and Stallion Charges—*contd.*	Rs.	Rs.	Rs.	Rs.
		EXPENSES FOR THE MAINTENANCE AND KEEP OF BULLS AND STALLIONS—contd.				
		Brought forward .	20,000	19,450		18,631
		II.—ESTABLISHMENTS.				
		Office of Inspector-General, C. V. D.				
	1	Inspector-General, Civil Vety. Dept. (1,644)	19,730	19,730		19,728
	1	Principal, Vety. School (Ajmir) (900) .	10,800	...		...
	1	Supdt., Civil Vety. Dept. (Baluchistan) .	3,900	...		...
	1	Superintendent (320)	3,840	} 8,000		6,000
	5	Clerks and Moonshees	5,340			
	7	Servants (from 5 to 12) . . .	620	560		492
		Total Office of Inspector-General, C. V. D. .	44,230	28,290		26,220
		Assistant Superintendents . . .	...	...		24,991
		Office Establishment.				
	6	Clerks and Moonshees (40 to 80) . .	4,080	4,080		4,080
	8	Camelmen and Servants (5 to 20) . .	720	640		462
		Total Office Establishment .	4,800	4,720		29,533
		Hospital Establishment.				
	2	Veterinary Overseers (150) . . .	3,600	(a) 5,040		3,154
	4	Head Salutris and Jemadars (10—30) .	960	880		755
		Total Hospital Establishment .	4,560	5,920		3,909
		Depôt Establishment.				
	4	Farm Labourers	270	270		262
		Native District Establishment.				
	30	Zilladars (20 to 35)	9,360	8,930		8,939
	30	Salutris (16 to 30)	7,870	4,890		4,212
	19	Branders and Measurers, Nalbunds and Sowars	1,710	1,920		1,412
		Total Native District Establishment .	18,940	15,740		14,563
		Depôt Stallion Stable Establishment.				
	2	Nalbund and Bullock-drivers (12) . .	300	160		287
		TOTAL ESTABLISHMENTS .	73,100	55,100		74,774
		III.—ALLOWANCES.				
		Travelling Expenses and Allowances of Officers . .	3,700	8,200		8,883
		Ditto ditto Establishment .	3,300	4,450		4,705
		TOTAL ALLOWANCES .	7,000	12,650		13,588
		IV.—CONTINGENCIES.				
		Rent of Office	840	840		829
		Stationery, including Book-binding	180	100		162
		Carriage of Records	...	...		1,270
		Printing Charges	250	310		225
		Purchase and Repair of Office Furniture . . .	190	150		72
		Ditto of English Bits and Bridle . . .	700	400		928
		Postage Charges	850	800		992
		Telegram Charges	600	570		570
		Advertisements	1,700	1,800		2,284
		Tour Expenses	1,000	1,000		983
		Miscellaneous	2,490	(b) 5,000		2,887
		TOTAL CONTINGENCIES .	8,800	11,000		11,202
		Carried over .	1,08,900	98,200		1,18,195

(a) Includes Rs. 800 on account of allowances to Overseer.—See page 97.
(b) Includes Rs. 2,480 on account of Instruction Farm.—See note (c), page 97.

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

DETAILS.	Budget Estimate 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Vety, and Stallion Charges—*contd.*				
EXPENSES FOR THE MAINTENANCE AND KEEP OF BULLS AND STALLIONS—contd.				
Brought forward .	1,08,900	98,200		1,18,195
V.—PURCHASE OF STALLIONS.				
Horse Stallions and Horses	31,000			35,221
Donkey Stallions	6,000			450
TOTAL PURCHASE OF STALLIONS .	37,000	(a)30,000		35,671
VI.—STABLE, FEED AND KEEP.				
1.—Pay of Syces.				
Syces and Grass-cutters	} 60,000	57,000		57,420
Parcher for parching grains				
2.—Construction, Repair and Purchase of Stables.				
Building and repairing District Stallion Stables . .				6,334
Rent of Stables				1,728
Total Construction, Repair, etc. .	7,000	6,000		8,062
3.—Feed of Stallions.				
Feed of Horse Stallions				35,195
Do. Donkey Stallions				12,902
Total Feed of Stallions .	48,000	43,000		48,097
4.—Miscellaneous Charges connected with Keep.				
Miscellaneous Charges for Stallions	20,000	(b)29,000		21,073
TOTAL STABLE, FEED AND KEEP .	1,35,000	1,35,000		1,34,652
VII.—ROAD EXPENSES.				
Expenses for Stallions received from Bombay, N.-W. Provinces and other sources	10,000	12,500		11,698
VIII.—INSTRUCTION FARM.				
Establishment.				
Allowance to Overseers	1,200	(c)		
Syces, Ploughmen, etc.	2,160	1,450		
Blacksmiths, Carpenters, etc.	860	580		
Total Establishment .	4,220	2,030		
Contingencies.				
Miscellaneous	3,720	(d)		
Purchase of Stallions and Mares for Farm Work.				
Horse Mares	1,200			
Pony Mares	200			
Total Purchase of Stallions .	1,400			
TOTAL INSTRUCTION FARM .	9,340	2,030	...	...
TOTAL EXPENSES, ETC., OF BULLS AND STALLIONS .	3,00,240	2,77,730	3,38,240	3,00,216
	100	200		
Total Vety. and Stallion Charges .	3,00,340	2,77,930	3,38,240	3,00,216

(a) Includes Rs. 7,600 on account of Instruction Farm.
(b) Includes Rs. 7,100 on account of Instruction Farm.
(c) Rs. 800 included in Rs. 5,040 under Hospital Establishment. See page 96.
(d) Rs. 2,480 included in Rs. 5,000 under IV Contingencies miscellaneous. See page 96, Note (b).

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Numbers. 1892-93.	Numbers. 1893-94	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Registration of Railway Traffic. (Ajmere and Hyderabad.)				
3	2	Clerks	2,230	2,330	2,230	2,465
		Travelling Allowances	...	10	...	...
		Total Registration of Railway Traffic	2,230	2,340	2,230	2,465
		Provincial Statistics.				
		ESTABLISHMENT FOR VITAL STATISTICS—				
2	2	Mortuary Clerks	540	540	540	540
		Contingent Charges			320	2
			540	540	860	542
		ESTABLISHMENT FOR TRADE STATISTICS—				
		Clerks	600	600	600	...
		Total Provincial Statistics	1,140	1,140	1,460	542
		Examinations.				
		BOARD OF EXAMINERS.				
		Salaries.				
1	1	Secretary (2,000)	24,000	22,320	24,000	24,000
2	2	Examiners (100)	2,400	2,500	2,400	2,300
		Total Salaries	26,400	24,820	26,400	26,300
		Establishment.				
5	5	Moonshees and Pundits (varying from 40 to 250)	8,100	7,770	7,800	7,500
1	1	Librarian (30)	360	360	360	360
3	3	Clerks (80), (30) and (15)	1,500	1,530	1,500	1,500
9	9	Servants*	770	770	770	768
		Total Establishment	10,730	10,430	10,430	10,128
		Travelling Allowance	...	120		...
		Contingencies.				
		Purchase of Books	500	430	500	240
		House-rent, Rates and Taxes	5,250	5,320	5,250	5,326
		Binding Books	100	200	100	238
		Hot Weather Charges	150	150	150	122
		Postage Charges	20	20	20	13
		Telegram Charges	80	80	80	103
		Miscellaneous	500	300	500	303
		Total Contingencies	6 600	6,500	6,600	6,345
		TOTAL BOARD OF EXAMINERS	43,730	41,870	43,430	42,773
		EXAMINATION FOR SECRETARIAT CLERKSHIP	2,250	2,250	2,250	2,058
		EXAMINATION OF ENROLLED OFFICERS OF THE FINANCIAL DEPT.	...	380	...	881
		REMUNERATION TO EXAMINERS (BANGALORE)	1,100	...	...	..
			3,350	2,630	2,250	2,939
		Total Examinations	47,080	44,500	45,680	45,712

27.—TERRITORIAL AND POLITICAL PENSIONS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Territorial and Political Pensions . . .	2,49,000	2,44,000	2,46,000	3,54,735
Charitable Allowances (*a*)	40,000	40,000	43,000	40,539
TOTAL .	2,89,000	2,84,000	2,89,000	3,95,274

(*a*) Details should b given in future estimates.

DETAILS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Territorial and Political Pensions.	Rs.	Rs.	Rs.	Rs.
AHMEDNAGAR FAMILY.				
Not exceeding Rs. 5,000 per annum	570	570	570	712
AMRITSAR FAMILY.				
Not exceeding Rs. 5,000 per annum . .	220	260	220	222
TOKEHAR FAMILY.				
Not exceeding Rs. 5,000 per annum	120	120	120	115
BANDA FAMILY.				
Not exceeding Rs. 5,000 per annum . . .	12,600	12,600	12,600	13,800
PARNE FAMILY.				
Not exceeding Rs. 5,000 per annum . . .	1,000	1,000	1,000	1,083
BHONSLA FAMILY.				
Not exceeding Rs. 5,000 per annum	...	...	...	268
BHOW BEGUM'S ZAMANUT WASIKA.				
Exceeding Rs. 5,000 per annum—			...	
Agha Ali Hassan Khan Bahadoor			...	5,937
Nawab Baker Ali Khan			...	5,562
Mahomed Ali Khan			...	2,995
			...	14,494
Not exceeding Rs. 5,000 per annum			...	88,622
TOTAL BHOW BEGUM'S ZAMANUT WASIKA PENSIONS .			...	1,03,116
BOLIA FAMILY.				
Not exceeding Rs. 5,000 per annum . .	5,610	5,300	5,630	5,486
BURMA FAMILY.				
Not exceeding Rs. 5,000 per annum . . .	500	550	170	444
CARNATIC STIPENDIARIES.				
Not exceeding Rs. 5,000 per annum	4,480	4,070	4,240	5,562
DEPENDANTS OF MAHARAJA ANUP GIR, JEITPUR FAMILY				
Exceeding Rs. 5,000 per annum—				
Dewan Jeit Singh, the adopted son of the late Ranee of Rajah Pureechut of Jeitpur (Nowgong, Bundelkhand)	6,000	6,000	6,000	6,000
Not exceeding Rs. 5,000 per annum . . .	2,400	2,400	2,400	2,400
	8,400	8,400	8,400	8,400
DELHI FAMILY.				
Not exceeding Rs. 5,000 per annum	...	...	...	840
BANPUR FAMILY.				
Exceeding Rs. 5,000 per annum—				
Nirbhoy Sing, grandson of Banpore Chief (Nowgong, Bundelkhand)	6,000	6,000	6,000	6,000
Carried over .	39,500	38,870	38,950	1,46,048

27.—TERRITORIAL AND POLITICAL PENSIONS—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Territorial and Political Pensions—*contd.*				
Brought forward	39,500	38,870	38,950	1,46,048
FAMILY OF THE LATE PINDARA CHIEFS.				
Not exceeding Rs. 5,000 per annum	1,300	1,320	1,340	1,324
FAMILY OF RAO KHOSAL SING OF HIRAPUR.				
Not exceeding Rs. 5,000 per annum	2,180	2,180	2,180	2,182
KHARUN CHIEFS				
Exceeding Rs. 5,000 per annum—				
Sirdar Nauraj Khan, son and successor of Sirdar Ayad Khan (Quetta)	6,000	6,000	6,000	7,500
KURNOOL FAMILY.				
Not exceeding Rs. 5,000 per annum	5,660	6,360	5,300	5,297
JHANSI FAMILY.				
Not exceeding Rs. 5,000 per annum	2,660	2,660	2,660	2,662
MYSORE FAMILY.				
Exceeding Rs 5,000 per annum—				
Shahzada Baharum Shah	6,000	6,000	6,000	6,000
Rohimuddin	...	...	...	355
Fatihah Allowance	6,000	6,000	6,000	6,000
	12,000	12,000	12,000	12,355
Not exceeding Rs. 5,000 per annum	53,000	50,400	53,000	52,094
TOTAL MYSORE FAMILY PENSIONS	65,000	62,400	65,000	64,449
MASULIPATAM FAMILY.				
Not exceeding Rs. 5,000 per annum	180	180	180	...
MOGUL FAMILY.				
Not exceeding Rs. 5,000 per annum	1,200	1,200	1,200	1,200
NAGPUR PENSIONS.				
Not exceeding Rs. 5,000 per annum	990	990	990	1,021
OUDH FAMILY.				
Exceeding Rs. 5,000 per annum—				
Family and Dependants of the late *ex*-King of Oudh—				
Mirza Jehan Kader Bahadoor	28,800	28,800	28,800	28,800
Nawab Zuman Aia Begum Sahibah	9,000	9,000	9,000	9,000
	37,800	37,800	37,800	37,800
Not exceeding Rs. 5,000 per annum	22,500	18,000	20,000	19,911
TOTAL OUDH FAMILY PENSIONS	60,300	55,800	57,800	57,711
POLIGAR FAMILY.				
Not exceeding Rs. 5,000 per annum	880	880	880	875
SHAGURH FAMILY.				
Not exceeding Rs. 5,000 per annum	3,600	3,600	3,600	3,600
UDAYAGIRI FAMILY.				
Not exceeding Rs. 5,000 per annum	280	280	280	197
FAMILY OF THE LATE SHAH GASI WALI MAHOMED.				
Not exceeding Rs. 5,000 per annum	3,000	3,000	...	...
MISCELLANEOUS.				
Exceeding Rs. 5,000 per annum—				
Naib Noor Mahomed Khan (Afghan Refugee)	6,000	6,000	6,000	6,500
Not exceeding Rs. 5,000 per annum	49,770	51,930	53,550	54,169
TOTAL MISCELLANEOUS	55,770	57,930	59,550	60,669
	2,48,500	2,43,650	2,45,910	
Add—For rounding	500	350	90	
Total Territorial and Political Pensions	2,40,000	2,44,000	2,46,000	3,54,735

28.—CIVIL FURLOUGH AND ABSENTEE ALLOWANCES.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL.	Rs.	Rs	Rs.	Rs.
Allowances	5,000	5,000	5,000	5,161

BENGAL ... LIBRARY

29.—SUPERANNUATION ALLOWANCES AND PENSIONS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Imperial.	Rs.	Rs.	Rs.	Rs.
Superannuation and Retired Allowances	3,69,330	3,72,050	5,01,870	5,10,703
Compassionate Allowances	16,080	15,410	12,530	14, 39
Gratuities	7,010	5,930	7,150	11,336
Pensions of the Military Fund	50,000	53,000	50,000	57,468
Pensions of the Military Orphan Fund	65,000	68,000	75,000	70,232
Pensions of the Medical Retiring Fund	140	140	140	138
Covenanted Civil Service Pensions	8,000	8,000	7,000	9,074
Pensions of the Bengal Civil Fund	24,000	24,000	23,000	16,434
Pensions of the Madras Civil Fund	...	...	4,000	5,615
Refunds	800	1,550	800	859
	5,40,360	5,48,080	6,81,490	
Deduct—For rounding	*360*	*80*	*490*	
Total Imperial	5,40,000	5,48,000	6,81,000	6,95,998
Local.				
Superannuation and Retired Allowances	30	30	200	107
Compassionate Allowances	70	70	...	...
	100	100	200	
Deduct—For rounding	*100*	*100*	*200*	
Total Local	...	..	...	107
TOTAL	5,40,000	5,48,000	6,81,000	6,96,105

Details.

Imperial. Superannuation and Retired Allowances.	Budget Estimate, 1892-93.	Lapsed since the date of framing the Budget Estimate, 1892-93.	Total.	Add—New pensions granted since the date of last Estimate and those transferred from other Governments or Provinces.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Accounts, 1891-92.
Superannuation and Retired Allowances, Imperial.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Departments:							
Salt	2,375	...	2,375	...	2,375		
Post Office	25,773	55	25,718	427	26,145		
Telegraph	22,803	...	22,803	107	22,910		
Mint	6,211	...	6,211	17	6,228		
General Administration:							
Legislative Department	7,112	...	7,112	...	7,112		
Foreign Department	9,677	7	9,670	125	9,795		
Home Department	12,539	...	12,539	150	12,689		
Finance and Commerce Department	21,916	...	21,916	37	21,953		
Revenue and Agricultural Department	6,694	...	6,694	...	6,694		
Military Department	24,530	...	24,530	4	24,534		
Public Works Department	24,686	264	24,422	...	24,422		
Offices of Account and Audit	39,406	499	38,907	688	39,595		
Currency Department	3,562	...	3,562	20	3,582		
Marine (a)	1,34,000	1,34,000	...	...	...		
Ecclesiastical	240	...	240	...	240		
Medical	4,300	...	4,300	...	4,300		
Scientific, etc., Departments:							
Surveys	16,950	95	16,855	557	17,412		
Stationery and Printing	12,299	71	12,228	258	12,486		
Miscellaneous Departments	1,26,797	397	1,26,400	458	1,26,858		
Total Superannuation, etc., Imperial	5,01,870	1,35,388	3,66,482	2,848	3,69,330	3,72,050	5,10,703
Superannuation and Retired Allowances, Local.							
Miscellaneous Departments	200	170	30	...	30	30	107
Total Superannuation and Retired Allowances	5,02,070	1,35,558	3,66,512	2,848	3,69,360	3,72,080	5,10,810

(a) From 1892-93 Marine Department pensions paid by Civil Treasuries should be charged in the accounts of the Civil Department.

30.—STATIONERY AND PRINTING.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Imperial.	Rs.	Rs.	Rs.	Rs.
Stationery purchased in the Country	800	600	800	528
Government Presses	10,92,990	10,89,100	10,71,760	11,07,854
Printing at Private Presses	4,800	4,800	9,300	3,537
Refunds	2,000	2,000	1,700	3,295
	11,00,590	10,96,500	10,83,560	
Add—For rounding	410	500	440	
	11,01,000	10,97,000	10 84,000	11,15,214
Less—Value of Stationery supplied from the Central Stores to the following Governments and the Postal Department:—				
Central Provinces	91,700	1,07,600	89,930	79,066
Burma	1,72,000	1,67,000	1,67,000	1,51,497
Assam	22,700	21,200	20,000	25,457
Bengal	7,53,000	7,21,000	4,82,000	8,05,427
N.-W. Provinces and Oudh	1,89,800	1,78,900	1,85,000	1,73,748
Punjab	95,000	93,000	83,000	1,09,215
Madras	3,75,000	3,80,000	3,80,000	3,77,934
Bombay	3,00,000	2,90,000	3,00,000	2,74,004
	19,99,200	19,58,700	17,06,930	19,96,348
Post Office Department	5,53,000	5,25,000	6,42,000	4,72,250
	25,52,200	24,83,700	23,48,930	24,68,598
Add—For rounding	800	300	70	
	25,53,000	24,84,000	23,49,000	
			—12,65,000	
Add—To make up the total sanctioned by Financial Department			—1,000	
Total Imperial	—14,52,000	—13,87,000	—12,66,000	—13,53,384
Local.				
Printing at Private Presses	...	...	...	566
TOTAL	—14,52,000	—13,87,000	—12,66,000	13,52,818

Details.

Numbers. 1892-93.	Numbers. 1893-94.		Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Government Presses.	Rs.	Rs.	Rs.	Rs.
		Central Press.				
		Salaries.				
1	1	Superintendent	10,700	10,100	10,100	10,645
1	1	Deputy Superintendent	4,560	4,040	4,050	3,780
1	1	Overseer (400)	4,800	4,810	4,800	4,800
		Total Salaries	20,060	18,950	18,950	19,225
		Establishment.				
3	3	Clerks (200 and above)	7,800	7,800	7,800	
43	43	Do., including Collators and Sircars (less than 200)	25,200	24,950	25,000	
1	...	Sanitary Inspector (100)	...	400	1,200	
2	2	Readers (200 and above)	5,040	4,900	4,800	
71	71	Do., and Copyholders (less than 200)	34,500	32,440	34,400	
		Composing Branch—				
2	2	Foremen	3,240	3,100	3,100	
527	527	Compositors	1,56,000	1,51,000	1,23,600	
18	18	Impositors	3,200	3,080	3,250	
86	86	Distributors	9,200	7,730	7,080	
		Press Branch—				
5	5	Jemadars	1,320	1,300	1,320	
192	192	Pressmen	20,000	18,000	24,000	
27	27	Proof Pressmen and Form carriers	2,510	2,350	2,510	
		Warehouse Branch—				
53	53	Warehouse men	4,280	4,280	4,280	
		Mechanical Branch—				
1	1	Engineer	1,720	1,700	1,890	
1	1	Viceman	420	400	420	
1	1	Brazier	170	170	170	
		Carried over	2,74,600	2,63,600	2,44,730	4,52,487
			20,060	18,950	18,950	19,225

30.—STATIONERY AND PRINTING—*continued.*

Numbers. 1892-93.	Numbers. 1893-94	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Government Presses—*continued.*				
		CENTRAL PRESS—*continued*—Brought forward .	20,060	18,950	18,950	19,225
		Establishment—Brought forward .	2,74,600	2,63,600	2,44,730	4,52,487
		Binding Branch—				
1	1	Foreman	850	580	960	
65	65	Binders	10,000	10,750	6,000	
		Special work	...	...	...	
		Foundry Branch—				
1	1	Foreman	1,800	1,800	1,800	
42	42	Casters and Rubbers . . .	4,580	4,580	4,580	
		Menials—				
40	40	Servants	3,850	3,780	3,850	
—	—	Police Guard	360	360	360	
		Overtime allowance to permanent and temporary establishment and an allowance at daily rates to additional establishment	62,000	47,000	50,000	
701	701	Temporary Establishment paid at monthly rates	94,000	1,35,000	1,35,920	
		Total Establishment .	4,52,040	4,67,450	4,48,200	4,52,487
		Supplies and Services.				
		Contract for Printing Stock Forms	2,20,000	1,96,400	2,44,000	2,52,608
		Purchase of Type and other Printing Materials, and Purchase and Repair of Presses, Furniture, etc. .	2,840	3,000	3,000	5,019
		Stationery purchased in the Country . . .	300	600	250	106
		Freight for pig lead	4,000	...	...	...
		Gas	2,900	2,700	2,400	3,256
		Total Supplies and Services .	2,30,040	2,02,700	2,49,650	2,60,989
		Contingencies.				
		Hot Weather Charges	1,800	1,700	1,800	1,702
		Rents, Rates and Taxes	10,000	8,850	10,000	8,848
		Telegram Charges	200	200	150	158
		Postage Charges	45,000	47,000	40,000	45,362
		Conveyance and Packing Charges	900	2,350	1,200	1,530
		Miscellaneous	16,000	29,000	15,000	19,908
		Total Contingencies .	73,900	89,100	68,150	77,508
		Out-door Work.				
		Printing	3,700	1,500	1,500	1,431
		TOTAL CENTRAL PRESS .	7,79,740	7,79,700	7,86,450	8,11,640
		PRIVATE SECRETARY'S PRESS.				
		Salaries.				
1	1	Superintendent	2,800	2,800	2,800	3,077
		Establishment.				
		Examiners	...	...	...	3,130
3	3	Clerks (less than 200) . . .	2,360	2,360	2,360	2,395
2	2	Readers and Copyholders (less than 200) .	3,040	3,040	3,040	152
24	24	Compositors, Distributors, Impositors, and Duftries	9,390	9,370	9,390	9,944
4	4	Pressmen	1,160	1,160	1,160	1,477
4	4	Servants	820	820	820	578
		Temporary Establishment . . .	140	150	140	271
		Total Establishment .	16,910	16,900	16,910	17,947
		Allowances.				
		Hill Journey Allowance	3,600	4,600	3,600	4,189
		Contingencies.				
		Rents, Rates and Taxes	4,780	4,780	4,780	4,780
		Miscellaneous	120	220	120	293
		Total Contingencies .	4,900	5,000	4,900	5,073
		TOTAL PRIVATE SECRETARY'S PRESS .	28,210	29,300	28,210	30,286
		Carried over .	8,07,950	8,09,000	8,14,660	8,41,926

30.—STATIONERY AND PRINTING—*continued.*

Numbers. 1892-93.	Numbers. 1893-94	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Government Presses—*contd.*				
		Brought forward	8,07,950	8,09,000	8,14,660	8,41,926
		BRANCH PRESS, SIMLA.				
		Salaries.				
1	1	Superintendent	9,000	9,000	9,000	9,000
		Establishment.				
		Examiners	...	...	...	6,402
12	12	Readers and Copyholders (less than 200)	9,000	9,030	10,370	1,761
5	4	Clerks (less than 200)	4,120	3,770	4,120	5,010
	91	Compositors, Distributors, Pressmen	44,000	42,000	45,000	41,278
1	6	Servants	750	1,120	1,000	1,038
386	423	Temporary Establishment	83,000	86,000	70,000	95,487
		Overtime Allowance to Permanent and Temporary Establishment	32,000	29,000	26,000	15,204
		Total Establishment.	1,72,870	1,70,920	1,56,490	1,66,180
		Allowances.				
		Hill Journey Allowance	400	380	400	320
		Supplies and Services.				
		Purchase of Type and other Printing Materials, and Purchase and Repair of Presses, Furniture, etc.	14,000	14,000	8,000	6,122
		Contingencies.				
		Rents, Rates and Taxes	440	440	440	436
		Telegram Charges	130	60	30	112
		Postage Charges	2,000	2,200	2,000	1,700
		Hill Journey Charges	100	...	100	...
		Miscellaneous	5,000	5,000	2,700	7,285
		Total Contingencies	7,670	7,700	5,270	9,533
		TOTAL BRANCH PRESS AT SIMLA	2,03,940	2,02,000	1,79,160	1,91,155
		FOREIGN DEPARTMENT PRESS.				
		Salaries.				
1	1	Superintendent	2,400	2,400	2,160	2,160
		Establishment.				
2	2	Examiners (less than 200)	1,560	1,570	1,560	1,536
2	2	Readers	900	890	900	899
28	28	Compositors and Distributors	6,980	6,910	6,980	6,567
6	6	Servants	890	890	890	787
		Temporary Establishment	270	140	270	40
		Total Establishment	10,600	10,400	10,600	9,829
		Allowances.				
		Hill Journey Allowance	10,030	10,000	9,540	9,467
		Supplies and Services.				
		Purchase of Printing Materials, and Purchase and Repair of Presses, Furniture, etc.	150	150	150	179
		Contingencies.				
		Hill Journey Charges	50	...	50	...
		Miscellaneous	150	150	150	126
		Total Contingencies	200	150	200	126
		TOTAL FOREIGN DEPARTMENT PRESS	23,380	23,100	22,650	21,761
		MILITARY DEPARTMENT PRESS.				
		Salaries.				
1	1	Superintendent (500)	6,000	6,000	6,000	6,000
		Establishment.				
4	4	Examiners (less than 200)	5,530	5,410	5,580	5,277
6	6	Readers (ditto)	2,200	2,170	2,300	2,133
4	4	Clerks (ditto)	2,420	2,420	2,420	2,360
84	84	Compositors and Distributors	18,400	18,250	18,400	18,149
17	17	Pressmen	1,960	1,920	1,960	1,902
5	5	Servants and others	530	530	530	514
		Establishment for overtime work	13,550	11,000	11,000	12,000
		Total Establishment	44,590	41,700	42,190	42,335
		Supplies and Services.				
		Purchase of Printing Materials, and Purchase and Repair of Presses, Office Furniture, etc.	3,000	3,000	3,000	818
		Contingencies.				
		Miscellaneous	400	420	800	377
		Hot Weather Charges	400	180	...	360
		Total Contingencies	800	600	800	737
		TOTAL MILITARY DEPARTMENT PRESS	54,390	51,300	51,990	49,890
		Carried over	10,89,660	10,85,400	10,68,460	11,04,273

30.—STATIONERY AND PRINTING—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Government Presses—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward	10,89,660	10,85,400	10,68,460	11,04,732
Residency Press (Bangalore and Mysore).				
Establishments.				
Fixed and Temporary Establishment	3,000	3,000	3,000	3,004
Contingencies.				
Miscellaneous	330	700	300	118
Total Residency Press	3,330	3,700	3,300	3,122
Total Government Presses	10,92,990	10,89,100	10,71,760	11,07,854

32.—MISCELLANEOUS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Imperial.	Rs.	Rs.	Rs.	Rs.
Rewards for proficiency in Oriental Languages, &c.	2,000	1,000	1,000	3,980
Charges for Remittance of Treasure	71,600	66,500	1,03,900	64,980
Discount on Bills	100	100	500	193
Loss by Exchange on Local Transactions	16,700	16,100	17,570	6,377
Subscriptions to Periodicals	3,510	3,000	3,510	2,036
Cost of Books and Publications	50	50	50	3,081
Donations for Charitable Purposes (*a*)	7,790	8,190	7,540	7,761
Charges on account of European Vagrants	550	150	550	130
Rewards for Destruction of Wild Animals	850	980	900	859
Petty Establishments (*a*)	11,600	11,100	10,990	12,827
Special Commissions of Enquiry	...	1,000	...	23,755
Irrecoverable Temporary Loans written off	1,000	...	...	756
Rents, Rates and Taxes	20,000	22,000	4,400	4,294
Petty Construction and Repairs	250	200	250	...
Miscellaneous and Unforeseen Charges	650	2,490	9,080	3,703
Miscellaneous Refunds	...	2,200	1,000	17,068
Charges in connection with the visit of H. R. H. Czarwitch ?	...	1,75,000	.	35,189
	1,40,650	3,10,060	1,61,240	...
Add or *Deduct*—For rounding	350	*60*	*240*	...
Total Imperial	1,41,000	3,10,000	1,61,000	1,86,989
Local.				
Cost of Books and Publications	...	...	20	2
Donations for Charitable Purposes (*a*)	50	40	50	9
Petty Establishments (*a*)	3,390	5,320	3,040	3,533
Distribution of Opium dues to Native States	500	...	500	...
Rents, Rates and Taxes	50	50	50	36
Petty Construction and Repairs	600	650	500	547
Miscellaneous and Unforeseen Charges	900	910	1,350	1,348
Miscellaneous Refunds	...	60	...	33
				...
	5,490	7,030	5,510	...
Add or *Deduct*—For rounding	*490*	*30*	490	
Total Local	5,000	7,000	6,000	5,508
TOTAL	1,46,000	3,17,00	1,67,000	1,92,497

33.—FAMINE RELIEF.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Imperial.	Rs.	Rs.	Rs.	Rs.
Famine Relief Charges	...	1,60,000	...	61,330
TOTAL	...	1,60,000	...	61,330

36.—REDUCTION OF DEBT.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Imperial.	Rs.	Rs.	Rs.	Rs.
Reduction of Debt	...	...		68,21,702

38.—STATE RAILWAYS: INTEREST ON DEBT.

	Budget Estimate, 1893 94	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Imperial.	Rs	Rs.	Rs.	Rs.
Interest on Debt	3,10,86,000	2,93,77,000	2,93,09,000	2,48,00,373
TOTAL .	3,10,86,000	2,93,77,000	2,93,09,000	2,48,00,373

42.—IRRIGATION—MAJOR WORKS: INTEREST ON DEBT.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Imperial.	Rs.	Rs.	Rs.	Rs.
Interest on Debt	63,13,000	60,63,000	60,52,000	58,95,799
TOTAL .	63,13,000	60,63,000	60,52,000	58,95,799

45.—CIVIL WORKS.

	Budget Estimate, 1893 94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Imperial.				
In charge of Civil Officers—				
Civil Buildings—	Rs.	Rs.	Rs.	Rs.
Original Works	...	1,66,800	1,66,800	24,669
Repairs	...	...	...	14,893
Total Civil Buildings .	...	1,66,800	1,66,800	39,562
Communications—				
Original Works	37,590	19,000	...	6,485
Repairs	5,020	17,620	27,020	10,233
Total Communications .	42,610	36,620	27,020	16 718
Miscellaneous Public Improvements—				
Establishment	2,220	2,100	2,100	2,848
Roadside Arboricultural Establishment . .	1,390	1,400	1,390	1,389
,, ,, Contingencies . .	3,800	2,300	3,110	2,906
Original Works	...	22,700	...	7,743
Repairs				2,330
Total Miscellaneous Public Improvements .	7,410	28,500	6,600	17 216
	50,020	2,31,920	2,00,420	
Add or *Deduct*—For rounding .	*20*	80	*420*	
Total Imperial .	50,000	2,32,000	2,00,000	73 496
Local.				
In charge of Civil Officers—				
Civil Buildings—				
Original Works	1,530	1,330	1,330	2,027
Repairs	3,520	2,780	2,810	3,427
Total Civil Buildings .	5,050	4,110	4,140	5,454
Communications—				
Repairs	250	410	100	308
Original Works	...	...	...	113
Miscellaneous Public Improvements—				
Original Works	...	...	...	636
Repairs	8,100	6,260	5,770	4,084
Total Miscellaneous Public Improvements .	8,100	6,260	5,770	4,720
Establishment	490	240	490	240
Tools and Plants	200	...	200	...
Miscellaneous—				
Roadside Arboriculture	100	100	100	41
	14,190	11,120	10,800	
Add or *Deduct*—For rounding .	*190*	*120*	200	
Total Local .	14,000	11,000	11,000	10,876
TOTAL .	64,000	2,43,000	2,11,000	84,372

INDIA.

APPENDIX TO THE BUDGET ESTIMATE FOR 1893-94.

(*Numerical Strength of Sanctioned Establishments.*)

N.B.—The following Establishments are not shown in the Appendix, as some of them are located in one district only, while others are petty Establishments, the details of which, as far as available, are given in the body of the Estimate.

Name of Establishment.	Reference to Estimate.	Where located.
	Page.	
3.—Land Revenue—		
Charges of District Administration—		
Kanungo Establishments (Imperial, Local)	21	Ajmere and Gwalior.
Revenue Establishment—Maunpur District (*a*)	21	Indore.
Survey and Settlement—		
Survey and Settlement Parties	21	Baluchistan.
Land Records and Agriculture	22	Coorg.
4.—Opium—		
Opium Agencies and Establishments	23	Indore.
5.—Salt—		
Preventive Establishments—		
Temporary Establishment	25	Sambhur.
10.—Assessed Taxes—		
Collection of Income Tax (*a*)	27	Ajmere.
11.—Forest—		
General Direction	28	Calcutta and Simla.
15.—Post Office—		
Direction	32	Calcutta and Simla.
Office of Account and Audit	33	Calcutta.
Presidency and District Offices (*b*)	33	Calcutta and different districts.
Conveyance of Mails—		
Roads, Ferry, &c., Establishments (*a*)	34	...
District Post Establishments (Local)	36	Ajmere.
Stationery and Printing—		
Printing Establishments (*a*)	36	In different districts.
16.—Telegraph—(No details in Estimate)	38	
17.—Mint—		
Mint and Assay Masters' Establishment	38	Calcutta.
18.—General Administration—		
Staff and Household of the Governor-General	40	Calcutta and Simla.
Executive Council	41	Calcutta and Simla.
Legislative Council	41	Calcutta and Simla.
Civil Secretariats	42	Calcutta and Simla.
Military Secretariat	46	Calcutta and Simla.
Public Works Secretariat	46	Calcutta and Simla.
Civil Offices of Account and Audit	47	Calcutta.
Public Works Office of Account and Audit	49	Calcutta and Simla.
Currency Department	49	Calcutta.
Reserve Treasury	50	Calcutta.
19A.—Law and Justice—Courts of Law—		
Law Officers	51	Ajmere and Coorg.
Courts of Small Causes	52	Indore.
19B.—Law and Justice—Jails—		
Jails—		
Lock-ups	54	Ajmere.
Jail Manufactures—		
Establishments (*a*)	55	Ajmere and Coorg.
Convict Establishments	55	Port Blair.
20.—Police—	Page.	
Railway Police—		
Bagelkhund Agency Railway Police	62	Indore.
Rajputana-Malwa State Railway Police	63	Rajputana and Indore.
Thuggee and Dacoity	64	Jubbulpore, Hyderabad, Indore, Ajmere, Simla.
Cattle Pounds (Local)	65	Ajmere.
21.—Marine—(No details in Estimate)	66	
22.—Education—		
Government Colleges, General—		
Boarding-house Establishment	67	Ajmere.
Government Schools, Special (Local)	69	Ditto.
23.—Ecclesiastical—		
Ecclesiastical Establishments—		
Church of England (Presidency)	70	Calcutta.
24.—Medical—		
Medical Establishments—		
Superintendence	73	Calcutta & Simla.
Reserve Medical Subordinates	73	Rajputana.
Sanitation and Vaccination (Imperial)—		
Sanitary Commissioner	74	Calcutta.
Sanitation and Vaccination (Local)	75	Ajmere and Indore.
Lunatic Asylum	75	Do. and Bangalore.
25.—Political—		
Charges on North-West Frontier	78	Baluchistan.
Charges for organising I. S. Troops	80	Meerut.
Miscellaneous—Merwara Battalion	81	Ajmere.
26.—Scientific and other Minor Departments—		
Imperial—		
Survey of India—		
Controlling and Administrative Staff	85	Calcutta and Simla.
Head-quarters Offices	85	Do.
Survey Parties	89	In different districts.
Botanical Survey	91	Saharanpur (N.-W. P.).
Geological Survey and Museums (*b*)	92	Calcutta.
Meteorological Department	93	In different districts.
Archæological Department	94	Calcutta and Simla.
Central Museum	94	Calcutta.
Veterinary and stallion charges	95	As noted in the Estimate.
Registration of Railway Traffic	98	Ajmere and Hyderabad.
Provincial Statistics (*b*)	98	Ajmere and Coorg.
Examinations	98	Calcutta.
Local—		
Botanical and other Public Gardens (*a*)	82	Ajmere and Gwalior.
Provincial Statistics (*a*)	82	Coorg.
30.—Stationery and Printing—		
Government Presses—		
Central Press	102	Calcutta.
Private Secretary's Press	103	Calcutta and Simla.
Branch Press	104	Simla.
Foreign Department Press	104	Calcutta and Simla.
Military Department Press	104	Calcutta and Simla.
Residency Press (*a*)	105	Bangalore and Mysore.
32.—Miscellaneous—		
Petty Establishments (Imperial and Local) (*a*)	105	In different districts
45.—Civil Works—		
In charge of Civil Officers Imperial and Local)—		
Establishment (*a*)	106	Ditto.

(*a*) Numerical strength of these Establishments is not given in the Estimate.
(*b*) Ditto ditto ditto partly given in the Estimate.

Statement showing the Numerical Strength of the Sanctioned Establishments

Reference Number.	DISTRICTS.	3.—LAND REVENUE. CHARGES OF DISTRICT ADMINISTRATION. General Establishment. Officers. Commissioners.	Assistant Commissioners.	Extra Assistant Commissioners.	Revenue Extra Assistant Commissioner.	Establishment. Clerks (200 and over), English Department.	Clerks (less than 200), English Department.	Clerks (less than 200), Vernacular Department.	Servants.	Sub-Divisional Establishment. Officers. Tehsildars (100 to 250).	Establishment. Naib Tehsildars, Deputy Amildar and Subadars (10 to 80).	Clerks, less than 200.	Servants.	6.—STAMPS. Charges for the sale of General Stamps. District Charges. Establishment. Clerk (less than 200).
1	Ajmere and Merwara	1	2	3	1	1	17	40	39	3	16	...	47	1
2	Bangalore	...	...	...	...	...	...	...	...	...	1	2	14	...
3	Baluchistan (Quetta)	...	...	...	...	...	3	...	12	10	107	...	102	...
4	Coorg	1	1	...	...	...	40	2	35	6	73	...	49	...
	TOTAL	2	3	3	1	1	60	42	86	19	197	2	212	1

Reference Number.	DIVISIONS.	5.—SALT. NORTHERN INDIA SALT DEPARTMENT. Salaries, Establishments and Contingencies. Officers. Commissioner.	Deputy Commissioner.	Assistant Commissioners.	Personal Assistant to Commissioner.	Superintendent of Mandi Mines.	Establishment. Clerks (200 & over).	Clerks (less than 200).	Vernacular Clerks.	Treasurers.	Jemadars.	Peons.	Sweepers & Bhistis.	Preventive Establishments. Superintendents and Assistant Superintendents. From 400 to 500.	From 300 to 400.	From 200 to 300.	At 150 & 175.	Inspectors (from 30 to 70).	Darogas (from 40 to 80).	Kotegushis (12 & 15).	Eng. & Ver. Clerks (from 15 to 30).	Lambardars (64).	Weighmen (from 7 to 12).	Havildars (10 & 12).	Jemadars (from 8 to 10).	Peons (6 and 7).	Gardeners & others.	Hospital Assistants and Native Doctors.	Compounders and Dressers.	Cook, Bhistis and Sweepers.	Reference Number.
1	Central Office (Agra)	1	1	...	1	1	1	13	...	...	1	10	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
2	Mines	...	...	1	...	1	1	7	5	...	2	12	1	4	7	...	2	14	7	20	19	14	12	10	83	1,019	...	1	2	1	2
3	Internal Branch	...	...	2	...	...	...	8	10	...	2	12	2	4	7	3	1	57	...	11	32	...	...	...	35	494	...	...	...	...	3
4	Sambhar Lake	...	...	1	...	...	1	14	...	1	2	10	1	4	4	1	1	19	...	5	18	...	...	...	34	240	20	1	1	4	4
	Rajputana Salt Sources—																														
5	Didwana Lake	...	...	1	...	...	...	4	...	...	1	5	1	...	1	...	...	2	...	2	2	...	...	...	6	40	...	1	1	...	5
6	Pachbudra	...	...	1	...	...	...	2	2	1	2	6	1	...	3	...	...	6	...	7	3	...	...	...	29	190	...	2	3	3	6
7	Phaloudi	...	...	...	...	...	...	1	...	...	1	8	...	...	1	...	1	1	...	...	...	...	...	...	5	28	...	1	1	1	7
	TOTAL	1	1	6	1	2	3	49	17	2	11	63	7	12	23	4	5	99	7	45	74	14	12	10	192	2,020	20	6	8	9	

Reference Number.	DISTRICTS	19A.—LAW AND JUSTICE—COURTS OF LAW. Judicial Commissioner. Establishment. Registrars.	Clerks.	Servant.	Civil and Sessions Courts. General Establishment. Officers. District Judge.	Subordinate Judge.	Munsiffs.	Establishment. Clerks and others (less than 200).	Servants.	Process-serving Establishments. Establishment. Nazirs.	Naib Nazirs.	Amins.	Process-servers.	Stamp Vendor.	Criminal Officers. Extra Asst. Commissioners, &c.	District Magistrates.	Cantonment Magistrates.	and Magistrate.
1	Ajmere and Merwara	1	...	..	...	1	...	6	1	1	5	...	110	...	...	...	1	...
2	Bangalore	1	2	1	1	...	...	9	12	1	1	...	14	1	...	1	...	1
3	Baluchistan (Quetta)	...	...	...	...	...	2	6	10	1	...	...	7	...	2	...	1	...
4	Coorg	(a)	(a)	(a)	...	...	2	8	6	...	...	15	53	...	...	1	...	...
5	Indore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	(b)2	...
6	Nowgong (Bundelkhund)	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	TOTAL	2	2	1	1	1	4	29	29	3	6	15	184	1	2	2	4	1

(a) The duties of these offices are performed by the Registrar and his establishment of the Mysore Chief Judge's Court on an allowance of R170-13-4 per month.

(b) Includes one Assistant Cantonment Magistrate.

in each District, included in the Budget Estimate for 1893-94.

7.—EXCISE. COLLECTORS', COMMISSIONERS' AND CANTONMENT MAGISTRATES' ESTABLISHMENTS—IMPERIAL.								12.—REGISTRATION. DISTRICT CHARGES.					15.—POST OFFICE. DISTRICT POST ESTABLISHMENTS, IMPERIAL.							
District Establishment.								Establishment.					Establishment.							
Office Establishment.		Distillery Establishment.						Registrar General's Office Establishment.		District Regr.'s Office Establ.	Sub-Registrar's Office Establishment.									
Clerks.	Servants.	Inspector.	Sub-Inspectors.	Daroga and Jemadar.	Clerk.	Police Guards.	Servants and Peons.	Clerks.	Servant.	Clerk.	Clerks.	Servant.	Inspector.	Sub-Post Masters, Village Post Masters.	Clerks and Moharirs.	Overseers.	Duffadars and Jemadars.	Postmen and Runners.	Branch Post Masters.	Reference Number.
1	7	(a) 1	(a) 2	(a) 7	...	(a) 5	(a) 15	2	1	...	...	...	...	...	2	1	...	33	8	1
...	...	...	...	...	...	...	...	...	...	...	3	1	...	...	...	...	...	...	...	2
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	87		...	3
3	4	...	...	1	1	...	4	1	...	1	4	...	1	2	...	1	...	58	14	4
4	11	1	2	8	1	5	19	3	1	1	7	1	1	2	2	2	178		22	

11.—FOREST. B.—ESTABLISHMENTS.																								
		Officers.					Subordinate Forest and Depôt Establishment.										Office Establishment							
Reference Number.	DIVISIONS.	Deputy Conservators.	Deputy Director, and Assistant Agricultural Chemist.	Extra Assistant Conservators.	Superintendent, Forest Surveys.	Instructors, Forest School.	Sub-Assistant Superintendents.	Sub-Surveyors.	Moharir and Draftsman.	Forest Rangers (less than 200).	Foresters.	Forest Guards.	Elephant Jemadar.	Hospital Assistant.	Recorder and Duftry.	Khalasis and Chaprasis.	Librarian, Accountant, Store-keeper and Clerks (less than 200).	Hospital Assistant.	Munshis and Record-keeper.	Museum, etc., Assistants.	Bugler, Lascar and Guards.	Peons and Khalasis.	Reference Number.
1	Ajmere and Merwara	...	...	1	...	...	...	...	1	1	6	39	...	...	...	...	1	...	1	...	...	3	1
2	Andamans	1	...	1	...	...	...	...	...	1	4	...	1	...	...	...	3	...	...	...	...	...	2
3	Baluchistan (Quetta)	1	...	...	...	...	...	...	...	...	3	36	...	...	...	...	1	...	1	...	...	1	3
4	Coorg	1	...	1	...	...	...	...	...	4	18	90	...	...	...	...	8	...	3	...	1	4	4
5	Forest School (Dehra Dun)	...	2	...	...	(b) 3	...	...	...	...	...	...	...	...	...	...	4	1	...	2	4	6	5
6	Forest Surveys	...	...	...	1	...	2	11	1	...	...	...	...	1	2	5	...	...	...	...	...	...	6
7	Indore	...	...	...	...	...	...	...	...	...	4	7	...	...	...	...	2	...	...	...	...	...	7
	Total	3	2	3	1	3	2	11	2	6	35	172	1	1	2	5	19	1	5	2	5	14	

19B.—LAW AND JUSTICE—JAILS.											
Courts.		Jails.									
Establishment.		District Jails—Imperial.								District Jails—Local.	
		Officers.	Clerical Establishment.	Warder Establishment.	Menial and other Establishment.			Hospital charges.		Establishment.	
Sheristadars, Clerks, and others.	Servants.	Jailors and Jail Darogas.	Clerks and Moharirs.	Warders.	Jail Teacher.	Jail watchmen and others.	Servants.	Native Doctor. (55).	Compounders.	Servants.	Reference Number.
13	5	2	2	...	1	39	2	1	...	...	1
14	17	...	...	...	...	...	...	...	...	...	2
10	12	2	2	...	...	39	1	...	2	...	3
13	11	1	1	2	...	12	...	...	...	...	4
5	3	...	...	...	...	...	...	...	...	...	5
...	...	...	...	...	...	...	...	...	...	3	6
55	48	5	5	2	1	90	3	1	2	3	

(a) Included in the item of "Portion of charges borne by Government for Preventive Establishment" in the Consolidated Budget.
(b) Exclusive of Zoology Instructor for two months in a year.

Statement showing the Numerical Strength of the Sanctioned Establishments

22.—EDUCATION.

Reference Number.	Districts.	Inspection. Officers. Inspectors (40 & 100).	Dy. Inspectors (50 to 80).	Establishment. Sub Dy. Inspr. (50).	Clerks.	Servants.	Estabt. of Inspr. of the Govt. Schools Lower class.	Government Colleges, General. Officers. Principals.	Head Master.	Establishment. Masters and Teachers.	Librarian and English Clerk.	Servants.	Government Schools, General—Imperial. Secondary Schools for B. & G. (Eng. & Vernr.). Officers. Head Master.	Establishment. Masters and Teachers.	Servants.	Primary Schools for B. & G. Establishment. Masters and Teachers.	Servant.	Govt. Schools, General—Local. Establishment. Masters and Teachers and Monitors.	Servants.	Government Schools, Special. Training Schools. Establishment. Training Master (50).	Teacher (20).	Pupil Teachers.	Students.	23.—Ecclesiastical. Ecclesiastical Establishments. Church of England. (In Districts.) Officers. Chaplains.	Establishment. Clerks.	Servants.	Church of Scotland. Officers. Chaplain.	Establishment. Clerk.	Servants.	Cemetery Estbt. Establishment. Care-takers in ch. of Cemeteries.	Reference Number.
1	Ajmere and Merwara	1	2	...	2	1	1	1	1	15	1	15	...	16	8	31	1	87	2	...	1	26	...	1	1	4	...	...	...	6	1
2	Bangalore	...	...	1	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2
3	Baluchistan (Quetta)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1	3	...	...	...	4	3
4	Bhopal	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	4
5	Coorg	...	1	...	1	1	1	...	...	...	...	...	1	12	5	113	1	...	...	1	...	...	13	...	...	1	...	...	...	1	5
6	Gwalior	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	6
7	Hyderabad	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5	3	12	1	1	3	11	7
8	Indore	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	1	1	5	...	...	1	5	8
9	Nepal	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	9
10	Nowgong (Bundelkhund)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	2	...	...	...	1	10
11	Rajputana	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	2	11
	Total	2	3	1	3	3	2	2	1	15	1	15	1	28	13	144	2	88	2	1	1	26	13	9	6	29	1	1	4	33	

20.—POLICE.

Reference Number.	Districts.	District Executive Force—Imperial. District Police. Officers. Dist. Superintendents	Assistant District Superintendent.	Police Force. Inspectors (115 to 225).	Dy. Inspectors (40 to 80).	Sub-Inspectors.	Sergeants.	Foot Sergeants (14 to 27).	Hd. Constables (10 to 85).	Mounted Constables (20 to 25).	Constables (7 to 12).	Sowars and Duffadars (20 to 25).	Establishment. Farriers.	Clerk.	Servants.	Hospital Estabt.	Other Police. Special Guards. Hd. Constables.	Constables.	Local. District Police. Police Force. Duffadars, &c.	Constables, &c.	24.—Medical. Medical Establishment. Dist. Medical Officers. Officers. Civil Surgeons.	Asst. Surgeons.	European Apothecary.	Establishment. Clerks.	Servant.	Hospitals and Dispensaries. Establishment. Imperial. Hospl. Assistants.	Compounders & Dressers.	Clerk.	Medical Pupils.	Servants.	Local. Hospital Assistant.	Clerks.	Compounders & Dressers.	Servants.	Sanitation & Vacn.—Impl. Vaccination. Establishment. Native Superintendent.	Vaccine Inspector.	Vaccinators.	Reference Number.
1	Ajmere and Merwara	1	...	3	...	13	...	...	67	40	324	...	...	...	1	4	2	7	...	...	1	1	...	...	...	7	3	...	...	3	1	1	6	18	1	...	4	1
2	Bangalore	1	...	4	...	2	49	...	16	...	248	...	...	...	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2
3	Baluchistan (Quetta)	...	3	4	21	...	...	169	...	...	675	130	2	1	24	...	...	...	...	...	1	1	...	...	...	12	...	1	...	39	...	...	...	...	...	...	3	3
4	Coorg	...	...	1	...	6	...	...	7	...	218	...	...	...	...	...	...	...	...	...	1	...	...	...	2	(b)6	...	...	...	2	...	...	...	6	...	1	6	4
5	Gwalior	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5
6	Hyderabad	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	1	1	...	...	...	...	...	...	...	6
7	Indore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	58	(a) 12	...	...	...	1	...	2	...	...	...	...	...	1	1	2	...	...	...	7
8	Mysore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	8
9	Nowgong (Bundelkhund)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	26	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	9
10	Rajputana	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	2	...	...	4	...	...	...	...	...	...	...	...	10
11	Simla	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1	...	1	...	...	...	...	...	...	...	...	...	...	...	...	11
	Total	2	3	12	21	21	49	169	90	40	1,465	130	2	1	28	4	2	7	88	14	3	3	1	3	3	30	3	1	5	45	1	2	7	26	1	1	13	

(a) Jagir Establishment. (b) Of this one is a Native Doctor.

in each District, included in the Budget Estimate for 1893-94—continued.

AGENCIES.	25.—POLITICAL. POLITICAL AGENTS. Officers. Agents to the Governor General.	Assistant Agents to the Governor General.	Residents.	Assistant Residents.	Political Agents.	Assistant Political Agents.	Vice-Consuls.	Attachés.	Surgeons.	Assistant Surgeon.	Cantonment Magistrate.	Treasury Officer.	Superintendent of Moo-ghias.	Establishment. Clerks (200 and over).	Clerks (less than 200).	News-writers.	Servants.	Cantonment Magistrate's Establishment.	Jail Establishment.	Police Establishment.	Medical Establishment.	Steam-cutter and Boat Establishment.
Baluchistan (Quetta)	1	2	1	...	5	10	...	1	1	1	...	1	...	5	119	(d) 5	113	...	...	...	24	...
Bhopal	...	...	...	...	1	...	...	...	...	...	...	...	...	1	14	...	6	...	...	...	4	...
Bushire	...	...	1	3	...	...	...	...	1	...	...	...	...	...	13	...	14	...	...	13	1	9
Cabul	...	...	...	...	(a) 1	...	...	...	...	...	...	...	...	...	2	...	14	...	...	17(b)	2	...
Gwalior	...	...	1	...	...	...	...	...	...	...	...	...	...	1	9	...	10	1	...	...	3	...
Hyderabad	...	...	1	2	...	...	...	...	1	...	...	...	...	...	18	...	12	...	...	...	2	...
Hodieda and Kamaran	...	...	...	...	...	...	1	...	...	...	...	...	...	...	1	...	2	...	...	...	...	...
Indore—																						
Indore Agency	1	4	...	...	...	...	...	1	1	...	...	...	...	3	30	...	25	...	14	...	4	...
Bhopawar Agency	...	...	...	...	1	...	...	...	...	...	...	...	...	...	7	...	4	...	2	57	3	...
Western-Malwa Agency	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5	...	5	...	7	...	...	...
Goona Agency	...	...	...	...	...	1	...	...	...	...	...	...	...	...	4	...	2	...	5	...	...	...
Baghelkhund Agency	...	...	...	...	1	...	...	...	1	...	...	...	...	...	3	...	4	...	5	...	4	...
Jedda	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	(c) 3	...	...	...	3	...
Mysore	...	...	1	1	...	...	...	...	1	...	...	...	...	1	25	...	37	...	...	...	...	...
Muskat	...	...	...	...	1	...	...	...	1	...	...	...	...	...	4	...	9	...	...	...	3	...
Nepaul	...	...	1	...	...	...	...	...	1	...	...	...	...	1	5	...	8	...	...	...	3	...
Nowgong (Bundelkhund)	...	...	...	...	1	...	...	...	...	...	1	...	...	...	17	...	9	7	7	7	4	...
Persia	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	...	...	...	...	...	...	...
Rajputana—																						
Rajputana Agency	1	4	...	...	...	...	...	1	1	...	...	...	...	4	9	...	32	...	5	...	6	...
Mewar Agency	...	...	1	...	...	...	...	...	1	...	...	...	...	1	5	...	11	...	...	...	2	...
Jeypore Residency	...	...	1	...	...	...	...	...	1	...	...	...	...	1	4	...	8	...	...	...	5	...
Western Rajputana State Agency	...	...	1	...	...	...	...	...	1	...	...	...	...	...	6	...	9	...	...	...	5	...
Harowtee and Tonk Agency	...	...	...	...	1	...	...	...	...	...	...	...	...	...	4	...	7	...	...	...	4	...
Eastern States Agency	...	...	...	...	1	...	...	...	...	...	...	...	...	...	4	...	7	...	...	...	...	...
Ajmere Assistancy	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Kherwara Assistancy	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3	...	7	...	...	...	...	...
Kotra Assistancy	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	...	4	...	...	...	1	...
Banswara Assistancy	...	...	...	...	...	...	...	...	...	...	...	...	1	...	3	...	6	...	...	...	...	...
Turkish Arabia	...	...	1	...	...	1	...	...	(e) 2	...	...	...	...	1	11	...	18	...	...	...	...	3
TOTAL	3	11	10	6	13	12	2	3	14	1	1	1	1	19	329	5	386	8	45	94	83	12

(a) British Agent at Cabul.
(b) Escort.
(c) Cavass 1.
(d) Karkuns 4.
(e) 1 Medical Officer.

CENTRAL PROVINCES.

CIVIL

BUDGET ESTIMATE

FOR THE YEAR

1893-94.

G. . C. P. O.—No. 259 C. G.—23-8-93.—130.

CIVIL BUDGET ESTIMATE

General Abstract of

REVENUE & RECEIPTS.	Reference to Detailed Estimate.	Budget, 1893-94.				Revised, 1892-93.				No. of Item.
		Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	
	Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CIVIL HEADS.										
I.—Land Revenue	6	32,19,000	40,13,000	...	72,32,000	30,29,000	39,50,000	...	69,79,000	1
II.—Opium	6	2,25,000	...	...	2,25,000	2,31,000	...	...	2,31,000	2
IV.—Stamps	6	4,20,000	12,60,000	...	16,80,000	4,17,000	12,52,000	...	16,69,000	3
V.—Excise	7	20,63,000	6,87,000	..	27,50,000	20,74,000	6,91,000	...	27,65,000	4
VI.—Provincial Rates	7	...	2,18,000	7,93,000	10,11,000	...	2,18,000	7,82,000	10,00,000	5
VIII.—Assessed Taxes	7	2,40,000	2,40,000	...	4,80,000	2,40,000	2,40,000	...	4,80,000	6
IX.—Forest	7	7,00,000	7,00,000	...	14,00,000	6,44,000	6,43,000	...	12,87,000	7
X.—Registration	8	55,000	54,000	..	1,09,000	56,000	56,000	...	1,12,000	8
XI.—Tributes from Native States	8	2,51,000	...	...	2,51,000	2,49,000	...	...	2,49,000	9
XII.—Interest	9	...	45,000	...	45,000	...	40,000	...	40,000	10
XIII.—Post Office	9	...	8,000	...	8,000	...	9,000	...	9,000	11
XVIA.—Law and Justice—Courts of Law	9	...	1,36,000	...	1,36,000	...	1,45,000	...	1,45,000	12
XVIB.—Law and Justice—Jails	10	...	2,72,000	...	2,72,000	...	2,30,000	...	2,30,000	13
XVII.—Police	10	...	21,000	1,64,000	1,85,000	...	32,000	1,64,000	1,96,000	14
XIX.—Education	10	...	85,000	8,000	93,000	...	81,000	10,000	91,000	15
XX.—Medical	11	...	4,000	7,000	11,000	...	3,000	6,000	9,000	16
XXI.—Scientific and other Minor Departments	11	...	11,000	6,000	17,000	...	11,000	6,000	17,000	17
XXII.—Receipts in aid of Superannuation, &c.	12	35,000	11,000	...	46,000	35,000	13,000	...	48,000	18
XXIII.—Stationery and Printing	12	1,000	29,000	...	30,000	1,000	29,000	...	30,000	19
XXV.—Miscellaneous	13	1,000	51,000	30,000	82,000	1,000	52,000	32,000	85,000	20
XXXII.—Civil Works	13	...	13,000	73,000	86,000	...	13,000	80,000	93,000	21
Total Civil Heads		72,10,000	78,58,000	10,81,000	1,61,49,000	69,77,000	77,08,000	10,80,000	1,57,65,000	22
DEPARTMENTAL HEADS.										
For Details, see separate Estimates.										
VIII.—Assessed Taxes		...	...	...	...	...	...	...	...	23
XXVI.—State Railways (Gross Receipts)		76,42,000	...	...	76,42,000	71,88,000	...	...	71,88,000	24
XXXI.—Military Works		...	...	...	...	...	...	...	...	25
XXXII.—Civil Works		...	84,000	...	84,000	...	42,000	...	42,000	26
Total Departmental Heads		76,42,000	84,000	...	77,26,000	71,88,000	42,000	...	72,30,000	27
TOTAL REVE. AND RECEIPTS		1,48,52,000	79,42,000	10,81,000	2,38,75,000	1,41,65,000	77,50,000	10,80,000	2,29,95,000	28

(a) These totals do not include Departmental figures under Assessed Taxes

Net Increase of Revenue and Receipts

FOR THE YEAR 1893-94.

REVENUE AND RECEIPTS.

No. of Item.	Budget, 1892-93.				Accounts, 1891-92.				Budget Estimate, 1893-94, compared with Revised, 1892-93.	
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	29,91,000	39,37,000	...	69,28,000	27,70,984	42,44,089	...	70,15,073	2,53,000	...
2	2,20,000	...	...	2,20,000	2,34,914	...	...	2,34,914	...	6,000
3	4,37,000	13,13,000	...	17,50,000	4,23,756	12,71,269	...	16,95,025	11,000	...
4	20,63,000	6,87,000	...	27,50,000	20,80,642	6,93,547	...	27,74,189	...	15,000
5	...	2,14,000	7,82,000	9,96,000	...	2,12,437	7,87,561	9,99,998	11,000	...
6	2,32,000	2,32,000	...	4,64,000	2,21,869	2,21,870	...	4,43,739	...	...
7	6,38,000	6,37,000	...	12,75,000	6,79,950	6,79,950	...	13,59,900	1,13,000	...
8	54,000	53,000	...	1,07,000	55,580	55,579	...	1,11,159	...	3,000
9	2,55,000	...	...	2,55,000	2,30,478	...	...	2,30,478	2,000	...
10	...	38,000	...	38,000	...	38,311	387	38,698	5,000	...
11	...	5,000	...	5,000	...	9,445	...	9,445	...	1,000
12	...	1,34,000	...	1,34,000	...	1,36,310	...	1,36,310	...	9,000
13	...	3,55,000	...	3,55,000	...	2,86,968	...	2,86,968	42,000	...
14	...	21,000	1,55,000	1,76,000	...	28,849	1,70,390	1,99,239	...	11,000
15	...	1,33,000	9,000	1,42,000	...	1,34,012	6,586	1,40,598	2,000	...
16	...	4,000	6,000	10,000	...	4,262	9,929	14,191	2,000	...
17	...	11,000	5,000	16,000	...	12,398	6,786	19,184	...	...
18	39,000	9,000	...	48,000	34,136	9,086	...	43,222	...	2,000
19	1,000	19,000	...	20,000	430	39,544	...	39,974	...	...
20	1,000	52,000	46,000	99,000	1,008	43,943	49,813	94,764	...	3,000
21	...	12,000	76,000	88,000	...	13,780	82,699	96,479	...	7,000
22	69,31,000	78,66,000	10,79,000	1,58,76,000	67,33,747	81,35,649	11,14,151	1,59,83,547	4,41,000	57,000
23	...	...	...	...	*11,265*	...	...	*11,265*	...	...
24	77,30,000	...	...	77,30,000	74,56,345	...	...	74,56,345	4,54,000	...
25	...	...	...	...	262	...	...	262	...	...
26	...	42,000	...	42,000	...	52,142	...	52,142	42,000	...
27	77,30,000	42,000	...	77,72,000	(a)74,56,607	52,142	...	(a)75,08,749	4,96,000	...
28	1,46,61,000	79,08,000	10,79,000	2,36,48,000	1,41,90,354	81,87,791	11,14,151	2,34,92,296	9,37,000	57,000
									8,80,000	

which are shown in the Estimates under "India, General."

in 1893-94, Rs. 8,80,000.

CIVIL BUDGET ESTIMATE

General Abstract

EXPENDITURE.	Reference to Detailed Estimate.	Budget, 1893-94.				Revised, 1892-93.				No. of Item.
		Imperial.	Provincial.	Local.	Total.	Imperial	Provincial.	Local.	Total.	
CIVIL HEADS.	Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1.—Refunds and Drawbacks	14	9,000	13,000	...	22,000	10,000	15,000	...	25,000	1
2.—Assignments and Compensations	14	60,000	4,000	...	64,000	60,000	4,000	...	64,000	2
3.—Land Revenue	15	...	12,56,000	4,76,000	17,32,000	...	12,13,000	4,53,000	16,66,000	3
6.—Stamps	19	13,000	40,000	...	53,000	13,000	40,000	...	53,000	4
7.—Excise	19	38,000	13,000	...	51,000	33,000	10,000	...	43,000	5
10.—Assessed Taxes	21	...	1,000	...	1,000	...	1,000	...	1,000	6
11.—Forest	21	5,00,000	5,00,000	...	10,00,000	4,37,000	4,36,000	...	8,73,000	7
12.—Registration	24	22,000	22,000	...	44,000	21,000	21,000	...	42,000	8
13.—Interest on Ordinary Debt	25	...	42,000	...	42,000	...	35,000	...	35,000	9
14.—Interest on other Obligations	25	3,000	...	...	3,000	3,000	...	...	3,000	10
15.—Post Office	25	...	69,000	...	69,000	...	62,000	...	62,000	11
18.—General Administration	26	71,000	4,39,000	30,000	5,40,000	73,000	4,24,000	28,000	5,25,000	12
19A.—Law and Justice—Courts of Law	29	...	8,52,000	...	8,52,000	...	8,16,000	...	8,16,000	13
19B.—Law and Justice—Jails	33	...	5,78,000	...	5,78,000	...	5,71,000	...	5,71,000	14
20.—Police	36	...	14,54,000	67,000	15,21,000	...	13,81,000	60,000	14,41,000	15
22.—Education	41	...	4,34,000	2,99,000	7,33,000	...	3,67,000	2,33,000	6,00,000	16
23.—Ecclesiastical	47	48,000	...	...	48,000	47,000	...	...	47,000	17
24.—Medical	47	...	3,35,000	69,000	4,04,000	...	3,02,000	61,000	3,63,000	18
25.—Political	51	...	25,000	...	25,000	...	27,000	...	27,000	19
26.—Scientific and other Minor Departments	52	6,000	54,000	11,000	71,000	10,000	52,000	8,000	70,000	20
27.—Territorial and Political Pensions	54	2,72,000	...	...	2,72,000	2,72,000	...	...	2,72,000	21
29.—Superannuation Allowances and Pensions	55	...	2,50,000	1,000	2,51,000	...	2,51,000	1,000	2,52,000	22
30.—Stationery and Printing	56	...	1,78,000	2,000	1,80,000	...	1,93,000	2,000	1,95,000	23
32.—Miscellaneous	58	5,000	44,000	12,000	61,000	5,000	44,000	7,000	56,000	24
33.—Famine Relief	59	...	...	...	...	...	...	1,000	1,000	25
45.—Civil Works	59	...	1,000	2,41,000	2,42,000	...	1,000	2,00,000	2,01,000	26
		10,47,000	66,04,000	12,08,000	88,59,000	9,84,000	62,66,000	10,54,000	83,04,000	27
Add—Provincial and Local Surpluses		...	...	...	...	...	...	...	...	28
Deduct—Provincial and Local Deficits		...	*6,60,000*	*2,39,000*	*8,99,000*	...	*3,78,000*	*28,000*	*4,06,000*	29
Total Civil Heads		10,47,000	59,44,000	9,69,000	79,60,000	9,84,000	58,88,000	10,26,000	78,98,000	30
DEPARTMENTAL HEADS.										
For Details, see separate Estimates.										
38.—State Railways: Working Expenses		41,90,000	...	...	41,90,000	42,05,000	...	...	42,05,000	31
Interest on Capital deposited by Companies		1,94,000	...	...	1,94,000	1,94,000	...	...	1,94,000	32
39.—Guaranteed Companies: Surplus Profits, &c.		1,06,000	...	...	1,06,000	1,11,000	...	...	1,11,000	33
41.—Miscellaneous Railway Expenditure		1,03,000	...	...	1,03,000	62,000	...	...	62,000	34
44.—Military Works		10,000	...	...	10,000	4,000	...	...	4,000	35
45.—Civil Works		4,000	19,00,000	2,10,000	21,14,000	24,000	17,76,000	1,40,000	19,40,000	36
Total Departmental Heads		46,07,000	19,00,000	2,10,000	67,17,000	46,00,000	17,76,000	1,40,000	65,16,000	37
TOTAL EXPENDITURE		56,54,000	78,44,000	11,79,000	1,46,77,000	55,84,000	76,64,000	11,66,000	1,44,14,000	38

Net Increase of Expenditure

The following is the estimated cost of collecting

Land Revenue .
Stamps .
Excise .

FOR THE YEAR 1893-94.

OF EXPENDITURE.

No. of Item.	Budget, 1892-93.				Accounts, 1891-92.				Budget Estimate, 1893-94, compared with Revised, 1892-93.	
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	6,000	17,000	...	23,000	6,906	17,365	72	24,343	...	3,000
2	62,000	4,000	...	66,000	59,063	3,013	...	62,076	...	...
3	...	12,50,000	4,72,000	17,22,000	...	11,77,702	4,21,757	15,90,459	66,000	...
4	12,000	35,000	...	47,000	10,029	30,086	...	40,115	...	...
5	34,000	11,000	...	45,000	39,546	13,182	...	52,728	8,000	...
6	...	1,000	...	1,000	316	317	...	633	...	...
7	4,68,000	4,68,000	...	9,36,000	4,01,567	4,01,566	...	8,03,133	1,27,000	...
8	21,000	21,000	...	42,000	21,492	21,491	...	42,983	2,000	...
9	...	37,000	...	37,000	28	28,205	...	28,233	7,000	...
10	3,000	...	...	3,000	2,863	...	...	2,863	...	...
11	...	59,000	...	59,000	...	60,544	...	60,544	7,000	...
12	74,000	4,18,000	30,000	5,22,000	60,643	3,68,650	27,554	4,56,847	15,000	...
13	...	8,50,000	...	8,50,000	...	7,54,152	...	7,54,152	36,000	
14	...	6,42,000	...	6,42,000	...	5,63,798	...	5,63,798	7,000	...
15	...	14,27,000	65,000	14,92,000	2,889	12,98,000	59,333	13,60,222	80,000	...
16	...	4,53,000	2,61,000	7,14,000	...	4,35,374	2,03,802	6,39,176	1,33,000	...
17	45,000	...	...	45,000	41,640	...	...	41,640	1,000	...
18	...	3,44,000	67,000	4,11,000	...	2,65,355	50,149	3,15,504	41,000	...
19	...	18,000	...	18,000	...	15,327	...	15,327	...	2,000
20	8,000	50,000	11,000	69,000	75,715	49,088	6,149	1,30,952	1,000	...
21	2,75,000	...	...	2,75,000	2,69,388	...	...	2,69,388	...	...
22	...	2,28,000	1,000	2,29,000	...	2,28,280	850	2,29,130	...	1,000
23	...	1,74,000	3,000	1,77,000	...	1,78,255	2,236	1,80,491	...	15,000
24	6,000	45,000	12,000	63,000	4,142	41,929	7,799	53,870	5,000	...
25	...	...	...	...	...	...	...	...	...	1,000
26	...	1,000	2,63,000	2,64,000	...	350	1,81,579	1,81,929	41,000	...
27	10,14,000	65,53,000	11,85,000	87,52,000	9,96,227	59,52,029	9,52,280	79,00,536	5,77,000	22,000
28	...	...	...	...	...	1,75,396	76,785	2,52,181	...	...
29	...	*5,27,000*	*2,09,000*	*7,36,000*	...	...	...	...	*4,93,000*	...
30	10,14,000	60,26,000	9,76,000	80,16,000	9,96,227	61,27,425	10,29,065	81,52,717	84,000	22,000
31	42,07,000	...	...	42,07,000	39,21,139	...	...	39,21,139	...	15,000
32	1,94,000	...	...	1,94,000	1,94,153	...	...	1,94,153	...	...
33	1,11,000	...	...	1,11,000	1,07,344	...	...	1,07,344	...	5,000
34	90,000	...	...	90,000	37,867	...	...	37,867	41,000	...
35	3,000	...	...	3,000	3,337	...	...	3,337	6,000	...
36	12,000	18,00,000	1,85,000	19,97,000	42,805	19,91,985	1,53,467	21,88,257	1,74,000	...
37	46,17,000	18,00,000	1,85,000	66,02,000	43,06,645	19,91,985	1,53,467	64,52,097	2,21,000	20,000
38	56,31,000	78,26,000	11,61,000	1,46,18,000	53,02,872	81,19,410	11,82,532	1,46,04,814	3,05,000	42,000
									2,63,000	

in 1893-94, Rs. 2,63,000.

the undermentioned Revenues:—

per cent. 23·949
" 3·155
" 1·854

CIVIL BUDGET ESTIMATE

OF

REVENUE AND RECEIPTS

FOR THE YEAR

1893-94.

I.—LAND REVENUE.

Provincial.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Ordinary Revenue—				
Fixed Collections	69,75,000	67,57,000	67,60,000	67,54,642
Fluctuating Collections	2,19,000	1,70,000	1,32,000	1,77,409
Total Ordinary Revenue	71,94,000	69,27,000	68,92,000	69,32,051
Rents, &c., of Fisheries	7,000	7,000	6,000	7,374
Miscellaneous—				
Revenue Record-room Receipts	400	400	400	516
Malikana Revenue	5,000	4,600	4,600	5,413
Miscellaneous	25,600	40,000	25,000	69,719
Total Miscellaneous	31,000	45,000	30,000	75,648
TOTAL	72,32,000	69,79,000	69,28,000	70,15,073
Imperial Share (Three-fourths)	32,19,000	30,29,000	29,91,000	27,70,984
Provincial Share (One-fourth)	(a) 40,13,000	(a) 39,50,000	(a) 39,37,000	42,44,089

(a) Includes Rs. 22,05,000, lump assignment from Imperial under Contract.

II.—OPIUM.

Imperial.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Cost Price of (Bengal) Opium sold in Excise Department (*at Rs. 7¼ a Seer*)	2,25,000	2,31,000	2,20,000	2,34,914

IV.—STAMPS. (b)

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Sale of General Stamps—				
One-Anna Stamps for Receipts and Cheques	30,500	31,500	30,500	29,952
Bills of Exchange or Hoondies	13 500	15,000	13,000	14,700
Forest Stamps	..	...	1,22,000	...
Other General Stamps	4,10,200	4,31,000	4,10,000	4,22,769
Total Sale of General Stamps	4,54,200	4,77,500	5,75,500	4,67,421
Sale of Court-fee Stamps—				
Court-fee Stamps	11,50,000	11,23,000	11,00,000	11,52,904
Stamps for Copies	58,000	51,400	58,400	53,884
Total Sale of Court-fee Stamps	12,08,000	11,74,400	11,58,400	12,06,788
Sale of Plain Paper to be used with Court-fee Stamps	12,000	12,000	11,000	12,087
Duty on Impressing Documents	1,200	1,000	1,000	1,863
Fines and Penalties	4,500	4,000	4,000	6,783
Miscellaneous	100	100	100	83
TOTAL	16,80,000	16,69,000	17,50,000	16,95,025
Imperial Share—One-fourth	4,20,000	4,17,000	4,37,000	4,23,756
Provincial Share—Three-fourths	12,60,000	12,52,000	13,13,000	12,71,269

(b) Budget Estimate proposed by the Superintendent of Stamps.

V.—EXCISE.(a)

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
License and Distillery Fees, and Duties for the Sale of Liquors and Drugs—				
License Fees	4,95,400	4,31,000	4,23,500	4,28,418
Distillery Fees	10,56,000	11,37,000	11,67,500	11,67,235
Still-head Duty	1,85,000	1,62,000	1,62,000	1,55,036
Farm of Drugs	...	...	4,08,000	...
Rent of Toddy Trees	21,000	24,000	18,500	19,402
Farm of other Drugs	1,24,800	1,34,000	1,000	1,23,037
Opium License Fees	2,87,000	2,90,000	...	2,87,355
Total License and Distillery Fees and Duties, &c.	21,69,200	21,78,000	21,80,500	21,80,483
Duty on Ganja	1,10,000	1,23,000	1,10,000	1,18,309
Gain on Sale Proceeds of Excise Opium [*Difference between selling price (Rs. 22) and cost price (Rs. 7¼ a Seer), the latter being credited to II—Opium*]	4,51,000	4,50,000	4,40,000	4,59,793
Fines, Confiscations and Miscellaneous	19,800	14,000	19,500	15,604
TOTAL	27,50,000	27,65,000	27,50,000	27,74,189
IMPERIAL SHARE—THREE-FOURTHS	20,63,000	20,74,000	20,63,000	20,80,642
PROVINCIAL SHARE—ONE-FOURTH	6,87,000	6,91,000	6,87,000	6,93,547

(a) Budget Estimate proposed by the Commissioner of Excise.

VI.—PROVINCIAL RATES.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
Rates and Cesses on Lands—				
Education Cess	4,700	4,100	3,000	2,748
District Post Cess	37,300	37,000	37,000	37,684
Additional Rates on Land	1,46,000	1,46,000	1,46,000	1,46,439
Rates levied for management of Wards' Estate	30,000	30,900	28,000	25,566
Total Rates and Cesses on Lands, Provincial	2,18,000	2,18,000	2,14,000	2,12,437
LOCAL.				
Rates and Cesses on Lands—				
District Road Cess	1,67,000	1,65,000	1,64,000	1,67,444
Education Cess	1,46,000	1,45,000	1,46,000	1,47,991
Patwari Receipts	4,80,000	4,72,000	4,72,000	4,72,126
Total Rates and Cesses on Lands, Local	7,93,000	7,82,000	7,82,000	7,87,561
TOTAL	10,11,000	10,00,000	9,96,000	9,99,998

VIII.—ASSESSED TAXES.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Income Tax—				
Deductions by Government from Salaries and Pensions	73,000	73,000	73,000	70,946
Deductions by Government from Interest on Government Securities	1,700	1,000	1,800	1,550
Deductions by Local Authorities from Salaries and Pensions	1,400	1,500	1,400	1,143
Ordinary Collections	3,21,000	3,20,000	3,05,000	2,88,580
Penalties	2,900	2,500	2,800	1,595
Miscellaneous	...	...	...	13
Total Income Tax	4,00,000	3,98,000	3,84,000	3,63,827
License Tax (Pandhari)	80,000	82,000	80,000	79,912
TOTAL	4,80,000	4,80,000	4,64,000	4,43,739
IMPERIAL SHARE—ONE-HALF	2,40,000	2,40,000	2,32,000	2,21,869
PROVINCIAL SHARE—ONE-HALF	2,40,000	2,40,000	2,32,000	2,21,870

IX.—FOREST.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
I.—Timber and other Produce removed from the Forests by Government Agency	1,57,300	1,00,980	92,070	76,501
II.—Timber and other Produce removed from the Forests by Consumers or Purchasers	12,01,720	11,52,030	11,52,260	12,35,687
III.—Confiscated Drift and Waif Wood	5,030	4,430	5,380	4,256
IV.—Revenue from Forests not managed by Government	...	...	...	687
V.—Miscellaneous	35,950	29,560	25,290	42,769
TOTAL	14,00,000	12,87,000	12,75,000	13,59,900
IMPERIAL SHARE—ONE-HALF	7,00,000	6,44,000	6,38,000	6,79,950
PROVINCIAL SHARE—ONE-HALF	7,00,000	6,43,000	6,37,000	6,79,950

IX.—FOREST—*continued.*

Details.	Budget Estimate, 1893-94.		Revised Estimate, 1892-93.		Budget Estimate, 1892-93.		Accounts, 1891-92.
	Northern Circle.	Southern Circle.	Northern Circle.	Southern Circle.	Northern Circle.	Southern Circle.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Timber and other Produce removed from the Forests by Government Agency—							
(a) Timber	20,000	49,900	3,000	39,400	3,000	39,340	33,781
(b) Firewood and Charcoal	2,200	7,720	...	4,700	...	6,680	2,279
(c) Bamboos	...	3,400	...	4,000	...	3,400	2,827
(e) Grass and other Minor Produce	58,350	15,730	37,180	12,700	37,180	2,470	37,614
	80,550	76,750	40,180	60,800	40,180	51,890	76,501
Total Timber, &c., removed by Govt. Agency	1,57,300		1,00,980		92,070		
II.—Timber and other Produce removed from the Forests by Consumers or Purchasers—							
(a) Timber	1,60,000	65,250	1,33,298	68,000	1,54,800	63,150	1,68,834
(b) Firewood and Charcoal	40,000	59,820	48,262	58,000	63,990	61,000	97,601
(c) Bamboos	60,262	77,010	58,225	70,000	60,730	67,100	1,29,084
(d) Grazing and Fodder Grass	2,70,000	2,84,140	2,58,105	2,80,000	2,45,600	2,57,200	5,91,494
(e) Other Minor Produce	42,500	76,420	51,070	75,000	51,070	77,700	1,37,546
(f) Miscellaneous (undistributed Receipts under Forest Code, 114—2)	30,018	36,300	13,070	39,000	13,070	36,850	1,11,128
	6,02,780	5,98,940	5,62,030	5,90,000	5,89,260	5,63,000	12,35,687
Total Timber, &c., removed by Consumers, &c.	12,01,720		11,52,030		11,52,260		
III.—Confiscated Drift and Waif Wood	1,730	3,300	1,730	2,700	1,730	3,650	4,256
	5,030		4,430		5,380		
IV.—Revenue from Forests not managed by Government	...	...	...	...	...	...	687
	...		...		...		
V.—Miscellaneous—							
(a) Fines and Forfeitures	600	160	615	300	620	300	1,013
(b) Refunds	50	80	10	200	10	160	1,043
(c) Other sources	24,290	10,770	16,435	12,000	16,200	8,000	40,713
	24,940	11,010	17,060	12,500	16,830	8,460	42,769
Total Miscellaneous	35,950		29,560		25,290		

X.—REGISTRATION.(a)

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Fees for Registering Documents	66,000	69,000	64,500	67,370
Fees for Copies of Registered Documents	28,000	29,000	27,000	28,348
Miscellaneous	15,000	14,000	15,500	15,441
TOTAL	1,09,000	1,12,000	1,07,000	1,11,159
Imperial Share—One-half	55,000	56,000	54,000	55,580
Provincial Share—One-half	54,000	56,000	53,000	55,579

(a) Budget Estimate proposed by the Inspector-General of Registration.

XI.—TRIBUTES FROM NATIVE STATES.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Imperial.	Rs.	Rs.	Rs.	Rs.
Tributes from various Petty States	2,43,500	2,36,500	2,45,000	2,25,478
Fees on Succession to Native States	7,500	12,500	10,000	5,000
TOTAL	2,51,000	2,49,000	2,55,000	2,30,478

XII.—INTEREST.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Provincial.	Rs.	Rs.	Rs.	Rs.
Interest on Provincial Loans and Advances—				
Interest on Loans to Municipal and other Public Corporations (excluding Presidency Corporations)	23,400	19,600	17,350	16,142
Interest on Loans to Landholders, &c. . .	1,050	1,700	1,720	2,578
Interest on Advances to Cultivators . .	16,950	15,100	15,100	15,944
Total Interest on Provincial Loans and Advances . . .	41,400	36,400	34,170	34,664
Interest on Government Securities—				
Colleges and Schools	3,600	3,600	3,610	3,612
Hospitals and Dispensaries	...	...	...	30
Total Interest on Government Securities .	3,600	3,600	3,610	3,642
Miscellaneous	...	...	220	5
Total Provincial .	45,000	40,000	38,000	38,311
Local.				
Interest on Government Securities . . .	...	...	...	387
TOTAL .	45,000	40,000	38,000	8,698

XIII.—POST OFFICE.

	Budget Estimate, 1893-94.	Revised Estimate. 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Provincial.	Rs.	Rs.	Rs.	Rs.
District Post Collections—				
Contributions from Feudatory States on account of District Post Establishment - -	7,284	8,000	4,512	8,536
Contributions for Pension of District Post Establishment - - - -	607	700	376	709
Miscellaneous - - - -	109	300	112	200
TOTAL -	8,000	9,000	5,000	9,445

XVIA.—LAW AND JUSTICE—COURTS OF LAW.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Provincial.	Rs.	Rs.	Rs.	Rs.
Sale-proceeds of Unclaimed and Escheated Property	17,000	17,000	15,000	15,626
Court-fees realised in Cash - - -	10,700	12,000	9,000	12,592
General Fees, Fines, and Forfeitures—				
Magisterial Fines - - -	1,00,000	1,02,000	1,02,200	94,346
Other Items - - - -	3,000	8,000	3,400	6,555
Total General Fees, Fines, and Forfeitures -	1,03,000	1,10,000	1,05,600	1,00,901
Pleadership Examination Fees - - -	600	500	500	656
Miscellaneous Fees and Fines - - -	1,000	2,500	1,200	2,814
Miscellaneous - - - -	3,700	3,000	2,700	3,721
TOTAL -	1,36,000	1,45,000	1,34,000	1,36,310

XVIB.—LAW AND JUSTICE—JAILS.(a)

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Provincial.	Rs.	Rs.	Rs.	Rs.
Jails—				
Hire of Convicts	2,000	1,600	1,900	2,655
Miscellaneous	900	1,400	1,400	287
Total Jails	2,900	3,000	3,300	2,942
Jail Manufactures—				
Jails	2,68,000	1,28,000	2,55,200	1,77,767
School of Industry	...	95,000	95,500	1,05,220
Miscellaneous	1,100	4,000	1,000	1,039
Total Jail Manufactures	2,69,100	2,27,000	3,51,700	2,84,026
TOTAL	2,72,000	2,30,000	3,55,000	2,86,968

(a) Budget Estimate proposed by the Inspector-General of Jails.

XVII.—POLICE.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Provincial.	Rs.	Rs.	Rs.	Rs.
Police supplied to Municipal, Cantonment, and Town Funds	5,509	6,000	6,380	6,435
Police supplied to Public Departments, Private Companies, and Persons	8,300	17,000	7,620	13,446
Cash Receipts under the Arms Act	...	20	...	...
Fees, Fines, and Forfeitures	200	300	190	226
Superannuation Receipts	3,170	2,700	3,110	3,837
Miscellaneous	3,821	5,980	3,700	4,905
Total Provincial	21,000	32,000	21,000	28,849
Local.				
Fees, Fines, and Forfeitures—				
Cattle Pounds	1,63,500	1,63,000	1,54,000	1,70,179
Miscellaneous	500	1,000	1,000	211
Total Local	1,64,000	1,64,000	1,55,000	1,70,390
TOTAL	1,85,000	1,96,000	1,76,000	1,99,239

XIX.—EDUCATION.(b)

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Provincial.	Rs.	Rs.	Rs.	Rs.
Fees, Government Colleges, General	2,700	2,300	2,780	2,653
Fees, Government Colleges, Professional	1,200	2,700	900	1,351
Fees, Schools, General	20,090	20,000	31,950	30,672
Contributions	17,570	20,000	59,120	58,762
Miscellaneous	43,440	36,000	38,250	40,574
Total Provincial	85,000	81,000	1,33,000	1,34,012
Local.				
Fees, Schools, General	900	900	700	918
Contributions	6,500	7,400	7,400	5,001
Miscellaneous	600	1,700	900	667
Total Local	8,000	10,000	9,000	6,586
TOTAL	93,000	91,000	1,42,000	1,40,598

(b) Budget Estimate proposed by the Inspector-General of Education

XX.—MEDICAL.(a)

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Provincial.				
Lunatic Asylum Receipts	3,000	2,000	2,700	3,367
Medicines sold by Civil Surgeons	...	10	...	7
Contributions	700	700	800	673
Miscellaneous	300	290	500	215
Total Provincial	4,000	3,000	4,000	4,262
Local.				
Medicines sold by Civil Surgeons	500	400	500	670
Contributions	6,300	5,300	5,300	9,155
Miscellaneous	200	300	200	104
Total Local	7,000	6,000	6,000	9,929
TOTAL	11,000	9,000	10,000	14,191

(a) Budget Estimate proposed by the Deputy Surgeon-General.

XXI.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.(b)

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Provincial.				
Botanical and other Public Garden Receipts	8,700	8,500	8,880	8,361
Receipts on account of Experimental Cultivation	2,050	2,000	1,800	2,005
Veterinary and Stallion Receipts	50	100	50	51
Miscellaneous	200	400	270	1,981
Total Provincial	11,000	11,000	11,000	12,398
Local.				
Botanical and other Public Garden Receipts	2,300	2,600	2,660	2,134
Receipts on account of Public Exhibitions and Fairs	3,400	3,100	2,320	4,309
Miscellaneous	300	300	20	343
Total Local	6,000	6,000	5,000	6,786
TOTAL	17,000	17,000	16,000	19,184

(b) Budget Estimate proposed by the Commissioner of Settlements and Agriculture.

XXII.—RECEIPTS IN AID OF SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Imperial.	Rs.	Rs.	Rs.	Rs.
Subscriptions under the Indian Civil Service Family Pension Regulations - - -	8,600	7,400	7,600	6,047
Subscriptions to the Bengal Civil Fund—				
Ordinary - - - - -	9,200	9,000	8,800	8,096
Additional - - - - -	6,800	6,600	6,600	6,330
Total Subscriptions to the Bengal Civil Fund	16,000	15,600	15,400	14,426
Subscriptions to the Bombay Civil Fund - -	1,600	1,600	1,600	215
Contributions for Pensions and Gratuities—				
Contributions of Officers of P. W. D. lent to Railway Companies	8,800	10,400	14,400	13,448
Total Imperial -	35,000	35,000	39,000	34,136
Provincial.				
Contributions for Pensions and Gratuities - -	11,000	12,990	9,000	9,043
Miscellaneous - - - -	...	10	...	43
Total Provincial -	11,000	13,000	9,000	9,086
TOTAL -	46,000	48,000	48,000	43,222

XXIII.—STATIONERY AND PRINTING.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Imperial.	Rs.	Rs.	Rs.	Rs.
Stationery Receipts—				
Cost of Stationery supplied to State Railways from Central Stores - - -	200	200	200	147
Sale-proceeds of Stationery - - -	200	200	200	6
Total Stationery Receipts -	400	400	400	153
Sales of Gazettes and other Publications . -	100	100	100	...
Other Press Receipts - - - -	500	500	500	277
Total Imperial -	1,000	1,000	1,000	430
Provincial.				
Stationery Receipts - - - -	...	...	...	38
Sales of Gazettes and other Publications - -	1,600	1,800	1,660	1,289
Other Press Receipts - - - -	27,400	27,200	17,340	38,217
Total Provincial -	29,000	29,000	19,000	39,544
TOTAL -	30,000	30,000	20,000	39,974

XXV.—MISCELLANEOUS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Imperial.				
Premium on Bills - - - -	1,000	1,000	1,000	744
Unclaimed Bills of Exchange of more than three years' standing - - -	...	...	...	70
Percentages chargeable on European Stores for Provincial and Local Funds, etc. - - -	...	...	...	194
Total Imperial -	1,000	1,000	1,000	1,008
Provincial.				
Unclaimed Deposits - - - -	12,300	13,000	20,000	10,895
Treasure Trove - - - -	50	...	...	446
Sale of old Stores and Materials - -	300	500	300	1,211
Sales of Land and Houses, &c. - - -	3,140	3,090	4,150	7,375
Contributions - - - - -	7,410	7,410	6,000	...
Rents - - - - - -	12,500	12,700	12,750	13,752
Miscellaneous Fees, Fines, and Forfeitures -	2,300	2,300	1,800	2,833
Miscellaneous - - - - -	13,000	13,000	7,000	7,431
Total Provincial -	51,000	52,000	52,000	43,943
Local.				
Sale of old Stores and Materials - - -	100	100	100	183
Contributions - - - - -	2,000	1,300	2,100	2,292
Rents - - - - -	18,300	21,000	35,100	35,746
Rates and Taxes - - - -	9,000	9,000	8,200	11,074
Miscellaneous Fees, Fines, and Forfeitures -	200	300	200	111
Miscellaneous - - - -	400	300	300	407
Total Local -	30,000	32,000	46,000	49,813
TOTAL -	82,000	85,000	99,000	94,764

XXXII.—CIVIL WORKS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Provincial.				
In charge of Civil Officers—				
Tolls - - - -	12,400	12,400	11,400	13,008
Miscellaneous - - - -	600	600	600	772
Total Provincial -	13,000	13,000	12,000	13,780
Local.				
In charge of Civil Officers—				
Tolls - - - -	55,500	57,000	57,000	57,990
Miscellaneous - - - -	17,500	23,000	19,000	24,709
Total Local -	73,000	80,000	76,000	82,699
TOTAL -	86,000	93,000	88,000	96,479

CIVIL BUDGET ESTIMATE

OF

EXPENDITURE

FOR THE YEAR

1893-94.

1.—REFUNDS AND DRAWBACKS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
DIVIDED HEADS—IMPERIAL SHARE—				
Land Revenue	3,000	3,300	...	...
Stamps	3,300	3,950	3,200	2,802
Excise	1,200	1,200	600	2,742
Assessed Taxes { Income Tax	1,100	1,000	1,200	705
Assessed Taxes { Pandhari Tax	150	200	500	242
Forest	200	300	425	391
Registration	50	50	75	24
TOTAL IMPERIAL	9,000	10,000	6,000	6,906
PROVINCIAL.				
DIVIDED HEADS—PROVINCIAL SHARE—				
Land Revenue	1,000	1,100	...	...
Stamps	9,900	11,850	9,600	8,407
Excise	400	400	200	913
Assessed Taxes { Income Tax	1,100	1,000	1,200	705
Assessed Taxes { Pandhari Tax	150	200	500	242
Forest	200	300	425	392
Registration	50	50	75	24
	12,800	14,900	12,000	10,683
PROVINCIAL HEADS—				
Land Revenue	...	...	4,900	6,591
Provincial Rates	200	100	100	91
	200	100	5,000	6,682
TOTAL PROVINCIAL	13,000	15,000	17,000	17,365
LOCAL.				
Provincial Rates	...	...	...	72
Total Refunds and Drawbacks	22,000	25,000	23,000	24,343

2.—ASSIGNMENTS AND COMPENSATIONS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Pensions in lieu of resumed Lands	6,000	6,000	6,000	5,737
Compensations—				
Compensation to Raghunath Rao	5,000	5,000	5,000	5,000
Not exceeding Rs. 5,000 per annum	18,000	18,000	19,000	18,693
Total Compensations	23,000	23,000	24,000	23,693
Miscellaneous—				
Not exceeding Rs. 5,000 per annum	31,000	31,000	32,000	29,633
TOTAL IMPERIAL	60,000	60,000	62,000	59,063
PROVINCIAL.				
Malikana	4,000	4,000	4,000	3,013
TOTAL	64,000	64,000	66,000	62,076

3.—LAND REVENUE.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Provincial.	Rs.	Rs.	Rs.	Rs.
Charges of District Administration - -	7,74,000	7,52,000	7,79,700	7,35,281
Management of Government Estates - -	500	400	200	231
Charges on account of Land Revenue Collections -	4,500	4,600	100	2,153
Survey and Settlement (a) - - -	4,23,100	4,08,000	4,18,000	3,95,143
Land Records and Agriculture (a) - -	53,900	48,000	52,000	44,894
Total Provincial -	12,56,000	12,13,000	12,50,000	11,77,702
Local.				
Charges of District Administration - .	4,76,000	4,53,000	4,72,000	4,12,757
TOTAL -	17,32,000	16,66,000	17,22,000	15,90,459

(a) Budget Estimate proposed by the Commissioner of Settlements and Agriculture.

Details.

Numbers. 1892-93.	Numbers. 1893-94	Charges of District Administration.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		General Establishments, Provincial.				
		Salaries.				
5	5	Deputy Commissioners, 1st class (1,833⅓)	1,10,000	3,30,000	1,10,000	3,13,550
6	6	Ditto, 2nd „ (1,666⅔)⁴	1,19,200		1,20,000	
7	7	Ditto, 3rd „ (1,333⅓)⁴	1,08,800		1,09,440	
3	3	Assistant Commissioners, 1st class (800)⁴	28,032	60,000	28,032	66,722
5	6	Ditto, 2nd „ (700)⁴	48,384		40,320	
5	4	Ditto, 3rd „ (600)⁴	27,648		34,560	
11	10	Ditto, 4th class (500)⁴ & (400)⁴	52,992		58,752	
2	1	Statutory Civilian (384) - - -	4,608	3,000	9,216	10 716
1	1	Extra Assistant Commissioner, 6th grade- - (700) -	8,400	2,06,800	8,400	1,79,114
5	5	Ditto, 5th grade (600) -	36,000		36,000	
11	11	Ditto, 4th „ (500) -	66,000		66,000	
12	12	Ditto, 3rd „ (400) -	57,600		57,600	
8	8	Ditto, 2nd „ (300) -	28,800		28,800	
7	7	Ditto, 1st „ (250) -	21,000		21,000	
		Personal Allowances to Covenanted Civil Servants - - - - - -	10,800	2,000	10,800	1,276
			7,28,264	6,01,800	7,38,920	5,71,378
		Deduct—Probable Savings -	*90,264*	. .	*90,920*	...
			6,38,000	6,01,800	6,48,000	5,71,378
		Deduct—Moiety transferred to "19A, Law and Justice—Courts of Law—Criminal Courts" (page 32).	*3,19,000*	*3,00,900*	*3,24,000*	*2,85,689*
Numbers. 1892-93	Numbers. 1893-94					
		Total Salaries, Land Revenue Share -	3,19,000	3,00,900	3,24,000	2,85,689
		Establishment.				
3	3	Clerks (200) - - -	7,200	69,660	7,200	69,652
93	94	Clerks (less than 200) - -	61,980		62,460	
18	18	Nazirs - - - -	13,800	13,800	13,800	13,438
221	229	Servants - - -	16,344	16,080	15,780	15,696
		Temporary Establishment - -	566	300	344	...
		Total Establishment -	99,890	99,840	99,584	98,786
		Record Room or Copy-making Establishment—				
140	141	Copyists - - -	21,540	21,200	21,360	21,170
			1,21,430	1,21,040	1,20,944	1,19,956
		Deduct—Moiety transferred to "19A,—Law and Justice, Courts of Law—Criminal Courts" (page 32) - - - -	*60,715*	*60,520*	*60,472*	*59,978*
		Total Establishment, including Record Room Establishment, Land Revenue Share - -	60,715	60,520	60,472	59,978
		Carried over -	3,79,715	3,61 420	3,84,472	3,45,667

3.—LAND REVENUE—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Charges of District Administration—*contd.*	Rs.	Rs.	Rs.	Rs.
GENERAL ESTABLISHMENTS—*contd.*				
Brought forward - - -	3,79,715	3,61,420	3,84,472	3,45,667
Allowances.				
Travelling Allowance of Officers - - -	8,813	8,994	9,044	8,122
Ditto of Establishments - -	1,722	1,826	1,826	2,632
Total Allowances - -	10,535	10,820	10,870	10,754
Supplies and Services.				
Charges of Fieldwork in Surveying - -	66	150	66	117
Cost of Land - - - -	...	200	...	...
Charges for Remittance of Treasure within the district - - - -	1,883	1,734	1,734	1,989
Petty Construction and Repairs - -	355	365	365	136
Diet-money to Revenue Defaulters - -	70	20	60	1
Law Charges - - - -	...	50	...	112
Total Supplies and Services - - -	2,374	2,519	2,225	2,355
Contingencies.				
Hot-weather Charges - - -	4,766	4,481	4,481	4,344
Purchase and Repair of Furniture - -	2,301	1,800	1,885	1,673
Ditto of Tents - - -	3,293	3,500	2,604	7,306
Purchase of Books and Periodicals - -	62	300	63	220
Tour Charges - - - -	4,958	4,982	4,982	4,284
Postage Charges - - - -	10,238	10,000	10,568	9,765
Telegram Charges - - - -	1,327	1,100	1,095	1,487
Rents, Rates, and Taxes - - -	411	433	433	381
Fixed Contingencies of District Revenue Inspectors -	18	18	18	18
Office Expenses and Miscellaneous - -	9,712	9,845	9,845	9,051
Total Contingencies -	37,086	36,459	35,974	38,529
TOTAL GENERAL ESTABLISHMENTS, PROVINCIAL—LAND REVENUE SHARE - - - -	4,29 710	4,11,218	4,33,541	3,97,305
REVENUE ESTABLISHMENTS, PROVINCIAL.				
Establishment.				
Numbers. 1892-93. / 1893-94.				
79 / 77 Clerks - - - -	42,204	42,500	43,764	43,079
9 / 8 Servants - - - -	804	800	876	573
15 / 15 District Revenue Inspectors - -	9,000	9,000	9,000	9,203
15 / 15 Chainmen - - - -	900	900	900	947
... / ... Stone Quarry Establishment - -	...	...	...	120
... / .. Temporary Establishment - -	...	1,000	353	791
TOTAL ESTABLISHMENT - -	52,908	54,200	54,893	54,713
Allowances.				
Field Allowance of District Revenue Inspectors - -	...	...	60	40
Total Revenue Establishment, Provincial -	52,908	54,200	54,953	54,753
SUB-DIVISIONAL ESTABLISHMENTS, PROVINCIAL.				
Salaries.				
Numbers. 1892-93. / 1893-94.				
7 / 7 Tahsildars, 1st grade (250) - -	21,000	1,08,200	21,000	1,02,216
11 / 11 Ditto, 2nd „ (200) - -	26,400		26,400	
15 / 15 Ditto, 3rd „ (175) - -	31,500		31,500	
17 / 17 Ditto, 4th „ (150) - -	30,600		30,600	
21 / 21 Naib Tahsildars, 1st grade (70) -	17,640	31,950	17,640	31,989
27 / 27 Ditto, 2nd „ (50) -	16,200		16,200	
Total Salaries -	1,43,340	1,40,150	1,43,340	1,34,205
Establishment.				
230 / 231 Vernacular Clerks - - -	42,096	41,900	42,120	42,182
766 / 768 Servants - - - -	47,664	47,500	47,544	47,361
Temporary Establishment - -	200	200	200	...
Total Establishment -	89,960	89,600	89,864	89,543
TOTAL SUB-DIVISIONAL ESTABLISHMENTS, PROVINCIAL - - -	2,33,300	2,29,750	2,33,204	2,23,748
KÁNÚNGO ESTABLISHMENT, PROVINCIAL.				
Establishment.				
50 / 50 Kánúngoes - - -	16,140	16,140	16,140	16,130
87 / 87 Revenue Inspectors - - -	31,200	30,000	31,080	32,300
87 / 87 Chainmen of do. - - -	5,220	5,200	5,220	5,422
Total Establishment -	52,560	51,340	52,440	53,852
Carried over	52,560	51,340	52,440	53,852
	7,15,918	6,95,168	7,21,698	6,75,806

3.—LAND REVENUE—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Charges of District Administration—*contd.* Brought forward -	7,15,918	6,95,168	7,21,698	6,75,806
KÁNÚNGO ESTABLISHMENT, PROVINCIAL—Brought forward -	52,560	51,340	52,440	53,852
Allowances.				
Field Allowance to Revenue Inspectors - -	5,000	5,000	5,070	5,102
Contingencies.				
Fixed Contingencies - - - -	522	492	492	521
TOTAL KÁNÚNGO ESTABLISHMENT, PROVINCIAL -	58,082	56,832	58,002	59,475
KÁNÚNGO ESTABLISHMENT, LOCAL.				
Controlling Offices.				
Numbers. 1892-93. 6 — 1893-94. 7 — District and Assistant Superintendents -	7,600	5,400	5,400	3,488
50 — 57 — Inspectors - - -	24,760	20,000	20,600	11,490
... — 8 — Office Establishment (Mohurirs) -	1,860	...	...	...
56 — ... — Chainmen - - -	...	3,200	3,300	2,088
	34,220	28,600	29,300	17,066
Contingencies.				
Inspectors' fixed contingent charges -	318	300	305	196
Total - -	34,538	28,900	29,605	17,262
Establishment.				
Numbers. 1892-93. 4,384 — 1893-94. 4,476 — Pay of Patwaries - - -	3,91,346	3,86,770	3,88,855	3,49,944
... — ... — Field Establishment (Chainmen) -	4,680	1,000	...	5,636
... — ... — Chainmen - - -	...	...	4,500	...
8 — ... — Additional Revenue Inspectors -	...	...	1,920	2,505
Clerks - - - -	...	1,000	...	516
Total Establishment -	3,96,026	3,88,770	3,95,275	3,58,601
Supplies and Services.				
Cost of Survey Appliances - - -	...	3,500	5,485	660
Instruments - - - -	3,275	...	...	...
Forms and Stationery - - - -	15,300	13,540	13,540	8,639
Cost of Tenant's Receipt Books - - -	...	10,500	17,100	22,672
Rewards - - - - -	4,800	3,000	6,150	1,540
Supplies to Patwaries (Rashid Bahis) - -	17,900	...	...	...
Total Supplies and Services -	41,275	30,540	42,275	33,511
Allowances.				
Special Allowance to a Patwari's Widow - -	...	41	...	41
Travelling Allowance - - - -	1,471	1,000	1,245	544
Field Allowances of Revenue Inspectors - -	...	1,059	...	948
Total Allowances -	1,471	2,100	1,245	1,533
Contingencies.				
Miscellaneous - - - -	2,690	2,690	3,600	1,850
TOTAL KÁNÚNGO ESTABLISHMENT, LOCAL -	4,76,000	4,53,000	4,72,000	4,12,757
Total Charges of District Administration	12,50,000	12,05,000	12,51,700	11,48,038
TOTAL PROVINCIAL SUB-HEADS -	7,74,000	7,52,000	7,79,700	7,35,281
TOTAL LOCAL SUB-HEADS -	4,76,000	4,53,000	4,72,000	4,12,757

3.—LAND REVENUE—*continued.*

Numbers. 1892-93	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Survey and Settlement.				
		SURVEY AND SETTLEMENT PARTIES.				
		Salaries.				
1	1	Settlement Officer (1,355-8-10)* -	15,616		13,824	
2	3	Ditto (1,000)* - -	34,560		23,040	
1	1	Ditto (1,000) -	12,000		12,000	
1	1	Ditto (900)* - -	10,368	76,600	10,368	49,835
1	1	Ditto (700) - -	8,400		8,400	
1	...	Ditto (600) - -	...		7,200	
1	...	Ditto (600) for 3 months -	...		1,800	
2	2	Assistant ditto (400) - -	9,600		9,600	
1	2	Ditto (350) - -	8,400		4,200	
4	3	Ditto (300) - -	10,800		14,400	
...	1	Ditto (300) for 2 months -	600		...	
8	3	Ditto (250) - -	9,000	64,800	24,000	57,411
2	2	Ditto (225) - -	5,400		5,400	
3	2	Ditto (200) - -	4,800		7,200	
...	1	Ditto (175) - -	2,100		...	
...	2	Ditto (166⅔) - -	4,000		...	
...	5	Ditto (150) - -	9,000		...	
		Total Salaries -	1,44,644	1,41,400	1,41,432	1,07,246
		Establishment.				
		Fixed Establishment—				
119	112	Clerks (less than 200) - -	49,860	40,000	53,220	37,791
100	99	Servants - - -	7,044	7,000	7,272	7,354
		Field Establishment - - -	48,400	50,000	50,420	54,301
		Temporary Establishment - -	52,920	57,900	57,960	62,890
		Total Establishment -	1,58,224	1,54,900	1,68,872	1,62,336
		Allowances.				
		Travelling Allowances of Settlement Officers and Assistants - - - -	19,300	15,000	19,148	13,090
		Ditto of Establishment of ditto - -	4,456	4,500	4,500	4,453
		Field allowance of additional Revenue Inspectors -	1,170	300	...	157
		Total Allowances -	24,926	19,800	23,648	17,700
		Supplies and Services.				
		Purchase of Instruments - - -	1,700	8,000	2,150	8,377
		Do. of Forms - - - -	} 5,350	6,000	4,450	{ 7,443
		Cost of Stationery - - - -				4,050
		Purchase of Books and Maps - - -	1,700	600	650	210
		Rewards - - - - -	15,600	16,200	15,400	21,929
		Petty Construction and Repairs - - -	700	1,000	1,400	225
		Total Supplies and Services -	25,050	31,800	24,050	42,234
		Contingencies.				
		Fixed contingencies of additional Revenue Inspectors -	545	500	...	518
		Postage Charges - - - -	2,300	2,200	2,400	2,179
		Telegram Charges - - - -	400	200	400	94
		Purchase and Repair of Furniture - - -	1,100	1,500	1,500	4,034
		Ditto of Tents - - -	600	700	700	4,186
		Hot-weather Charges - - - -	975	990	990	553
		Section-writing (Job Work) - - -	42,500	40,000	39,880	38,393
		Office Expenses and Miscellaneous - -	21 836	13,010	13,128	14,808
		Total Contingencies -	70,256	59,100	58,998	64,765
		TOTAL SURVEY AND SETTLEMENT PARTIES -	4,23,100	4,07,000	4,17,000	3,94,281
		PROFESSIONAL SURVEY PARTIES.				
		Extra Departmental Mapping transferred from India Estimates - - - - -	...	1,000	1,000	862
		Total Survey and Settlement -	4,23,100	4,08,000	4,18,000	3,95,143

3.—LAND REVENUE—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Land Records and Agriculture.				
		Salaries.				
1	1	Commissioner of Settlements and Agriculture (1,500 to 2,000)[4] - -	23,040	23,040	23,040	23,040
1	1	Assistant to ditto (400) -	4,800	960	9,216	3,119
		Total Salaries -	27,840	24,000	32,256	26,159
		Establishment.				
1	1	Clerk (250) - - -	3,000	10,800	3,000	6,529
17	16	Clerks - - -	10,320		10,440	
15	13	Servants - - -	972	600	1,164	799
		Temporary Establishment - -	900	1,220	...	344
		Total Establishment -	15,192	12,620	14,604	7,672
		Allowances.				
		Travelling Allowance of Officers - -	3,000	3,000	3,000	3,056
		Ditto of Establishment - -	644	700	704	891
		Total Allowances -	3,644	3,700	3,704	3,947
		Contingencies.				
		Purchase and Repair of Tents - - -	200	200	200	109
		Ditto of Furniture - - -	250	150	250	60
		Purchase of Books and Periodicals - -	500	1,200	1,200	2,224
		Tour Charges - - - -	1,200	1,300	1,326	626
		Hot-weather Charges - - - -	200	200	200	117
		Postage Charges - - - -	3,500	3,000	3,500	3,210
		Telegram Charges - - - -	500	500	500	381
		Country Stationery - - - -	100	10	...	...
		Office Expenses and Miscellaneous - -	774	1,120	760	389
		Total Contingencies -	7,224	7,680	7,936	7,116
		Deduct—Amount transferred to "18.—General Administration—Civil Secretariat" (page 28) - - -			58,500 *6,500*	
		Total Land Records and Agriculture	53,900	48,000	52,000	44,894

6.—STAMPS.(*a*)

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Charges for the Sale of General Stamps—				
Discount on Sale of Stamps - -	15,100	15,100	14,620	14,770
Rewards to Informers - - -	200	200	150	5
Contingencies and Miscellaneous - -	4,200	4,200	3,800	3,432
Total -	19,500	19,500	18,570	18,207
Charges on Sale of Court-fees Stamps—				
Discount on Sale of Court-fees Stamps -	200	200	80	145
Miscellaneous - - - -	300	300	350	102
Total -	500	500	430	247
Stamp Paper supplied from Central Stores -	33,000	33,000	28,000	21,661
TOTAL -	53,000	53,000	47,000	40,115
IMPERIAL SHARE—ONE-FOURTH -	13,000	13,000	12,000	10,029
PROVINCIAL SHARE—THREE-FOURTHS -	40,000	40,000	35,000	30,086

(*a*) Budget Estimate proposed by the Superintendent of Stamps.

7.—EXCISE.(*b*)

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Collectors', Commissioners', and Cantonment Magistrates' Establishments - - -	51,000	43,000	45,000	38,086
Superintendent of Stamps and Excise -	(*c*)	(*c*)	(*c*)	14,642
TOTAL -	51,000	43,000	45,000	52,728
IMPERIAL SHARE—THREE-FOURTHS -	38,000	33,000	34,000	39,546
PROVINCIAL SHARE—ONE-FOURTH -	13,000	10,000	11,000	13,182

(*b*) Budget Estimate proposed by the Commissioner of Excise.
(*c*) Provided under "18.—General Administration."

7.—EXCISE—*continued.*

DETAILS.

Numbers. 1892-93.	Numbers. 1893-94.		Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Collectors', Commissioners', and Cantonment Magistrates' Establishments.	Rs.	Rs.	Rs.	Rs.
		DISTRICT ESTABLISHMENT.				
		Salaries.				
18	18	Excise Darogas - - -	13,560	13,800	13,560	13,548
		Distillery Establishments.				
15	33	Clerks - - - -	11,340	4,920	4,920	4,968
		Temporary Establishment - -	...	1,100	...	...
		Total Distillery Establishments -	11,340	6,020	4,920	4,968
		Other Establishments.				
19	23	Clerks - - -	4,740	3,700	3,300	3,302
19	19	Servants - - - -	1,368	1,368	1,368	1,365
		Temporary Establishment - -	417	472	472	259
		Total Other Establishments -	6,525	5,540	5,140	4,926
		Allowances.				
		Horse Allowance of Excise Darogas - -	3,240	3,240	3,240	3,120
		Travelling Allowance - - -	948	585	440	519
		Total Allowances -	4,188	3,825	3,680	3,639
		Supplies and Services.				
		Conveyance of Opium - - -	700	600	688	580
		Petty Construction and Repairs - -	3,161	3,200	3,912	2,339
		Rewards - - - - -	10,503	9,000	12,000	7,221
		Total Supplies and Services -	14,364	12,800	16,600	10,140
		Contingencies.				
		Rents, Rates, and Taxes - - -	15	15	15	15
		Miscellaneous - - - -	1,008	1,000	1,085	850
		Total Contingencies -	1,023	1,015	1,100	865
		Total Collectors', etc., Establishments	51,000	43,000	45,000	38,086
		Superintendent of Stamps and Excise.				
		Salaries.				
		Superintendent (1,200)[4] - - -				10,078
		Deduct—One-third transferred to "12.—Registration—Superintendence" (page 24) -				*3,359*
		Total Salaries, Excise Share -				6,719
		Establishment.				
		Clerks - - - - -				7,635
		Servants - - - - -				715
		Temporary Establishment - - -				54
		Total Establishment -				8,404
		Deduct—One-third transferred to "12.—Registration—Superintendence" (page 24) -				*2,801*
		Total Establishment, Excise Share -				5,603
		Carried over .				12,322

7.—EXCISE—*continued.*

DETAILS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Superintendent of Stamps and Excise—*contd.* Brought forward				12,322
Allowances.				
Travelling Allowance of Officers				526
Ditto of Establishments				109
Total Allowances				635
Contingencies.				
Rents, Rates, and Taxes				594
Postage Charges				479
Office Expenses and Miscellaneous				612
Total Contingencies				1,685
Total Superintendent of Stamps and Excise				14,642

10.—ASSESSED TAXES.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Collection of Income Tax— Salaries, Establishments, Allowances, Contingencies	800	700	700	633
Collection of License Tax (Pandhari)	200	300	300	...
TOTAL	1,000	1,000	1,000	633
IMPERIAL SHARE—ONE-HALF	...	...	...	316
PROVINCIAL SHARE—ONE-HALF	(*a*) 1,000	(*a*) 1,000	(*a*) 1,000	317

(*a*) In accounts the amount should be divided equally between Imperial and Provincial.

11.—FOREST.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
A.—Conservancy and Works	4,89,140	3,85,900	3,91,570	3,76,896
B.—Establishments	5,10,860	4,87,100	5,44,430	4,26,237
TOTAL	10,00,000	8,73,000	9,36,000	8,03,133
IMPERIAL SHARE—ONE-HALF	5,00,000	4,37,000	4,68,000	4,01,567
PROVINCIAL SHARE—ONE-HALF	5,00,000	4,36,000	4,68,000	4,01,566

II.—FOREST

Numbers. 1892-93. N. C.	1892-93. S. C.	1893-94. N. C.	1893-94. S. C.	Details.	Budget Estimate, 1893-94. Northern Circle.	Southern Circle.	Total.
				A.—Conservancy and Works.	Rs.	Rs.	Rs.
				I.—Timber and other produce removed from the Forests by Government Agency	29,547	24,100	53,647
				II.—Timber and other produce removed from the Forest by Consumers or Purchasers	75,263	75,200	1,50,463
				III.—Confiscated Drift and Waif Wood	40	...	40
				V.—Rent of Leased Forests and Payments to Shareholders in Forests managed by Government	180	...	180
				VI.—Live and Dead Stock	9,970	7,080	17,050
				VII.—Communications and Buildings	23,279	15,450	38,729
				VIII.—Demarcation, Improvement, and Extension of Forests	1,30,691	90,230	2,20,921
				IX.—Miscellaneous	4,980	3,130	8,110
				Total A.—Conservancy and Works	2,73,950	2,15,190	4,89,140
				B.—Establishments.			
				Salaries.			
				(a) Conservators—			
...	1	...	1	1st Grade (1,600)	...	19,200	19,200
...	...	...	...	2nd „ „	...	...	...
1	...	1	...	3rd „ (1,100)	*14,700	...	14,700
				(b) Superior Officers—			
				Deputy Conservators—			
1	...	2	...	1st Grade (900)	16,200	...	16,200
1	...	1	1	2nd „ (800)	9,600	6,400	16,000
2	3	3	2	3rd „ (650)	23,400	†13,000	36,400
2	3	1	3	4th „ (550)	6,600	19,800	26,400
				Assistant Conservators—			
1	1	2	1	1st Grade (450)	10,800	5,400	16,200
1	...	...	2	Do. Extra (350)	...	8,400	8,400
1	2	...	...	2nd Do. (350)	...	...	...
...	...	...	2	Do. Do (300)	...	7,200	7,200
1	...	1	1	3rd Extra (250)	3,000	3,000	6,000
1	...	1	1	4th Do. (200)	2,400	2,400	4,800
				Sub-Assistant Conservators—			
...	1	...	...	1st Grade (250)			
...	1	...	...	2nd „ (200)			
...	3	...	...	3rd „ (150)			
				Probationer (100)			
				Special Officers—			
				Deputy Conservator, 4th Grade (550)			
				Assistant Conservator, 3rd Grade			
				Provision for promotion of officers, etc.			
				Unforeseen requirements	...	...	...
				Deputation and Special Allowances	...	2,400	2,400
					86,700	87,200	1,73,900
				Deduct—Probable Savings	...	*6,000*	*6,000*
				Total Salaries	86,700	81,200	1,67,900
				Establishment.			
				(c) Subordinate Forest and Depôt Establishment— (Below 200.)			
22	22	22	22	Rangers and Deputy Ranger	21,360	19,440	40,800
110	88	111	88	Foresters	35,700	29,640	65,340
950	642	950	642	Forest Guards	85,080	58,380	1,43,460
...	1	...	1	Hospital Assistant	...	420	420
				Temporary Establishment	...	10,500	10,500
				(d) Office Establishments— (Below 200.)			
69	57	69	58	Clerks	19,896	18,852	38,748
1	1	1	1	Draftsman	480	420	900
...	...	...	1	Duftry	...	144	144
64	26	64	25	Servants	5,304	1,980	7,284
				Temporary Office Establishment	...	2,184	2,184
					1,67,820	1,41,960	3,09,780
				Deduct—Probable Savings	*30,000*	*12,230*	*42,230*
				Allowances. *Total Establishment*	1,37,820	1,29,730	2,67,550
				Travelling Allowances—			
				(a) Conservators	1,800	1,600	3,400
				(b) Superior Officers	11,710	9,990	21,700
				(c) Subordinate Forest and Depôt Establishments	4,460	10,500	14,960
				(d) Office Establishments	1,630	1,350	2,980
				Total Allowances	19,600	23,440	43,040
				Contingencies.			
				(a) Stationery	326	160	486
				(b) Carriage of Tents and Records	6,544	5,060	11,604
				(c) Rents, Rates, and Taxes	30	150	180
				(e) Official Postage	2,520	2,850	5,370
				(f) Sundries	7,510	7,220	14,730
				Total Contingencies	16,930	15,440	32,370
				Total B.—Establishments	2,61,050	2,49,810	5,10,860

* For 6 months at R1,350. † One for 8 months at R650.

—*continued.*

Revised Estimate, 1892-93.			Budget Estimate, 1892-93.			Accounts, 1891-92.
Northern Circle.	Southern Circle.	TOTAL.	Northern Circle.	Southern Circle.	TOTAL.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
10,120	17,030	27,150	15,120	26,400	41,520	38,243
56,680	66,840	1,23,520	68,680	68,000	1,36,680	1,24,094
20	...	20	20	...	20	23
180	...	180	180	...	180	176
5,470	10,030	15,500	5,470	6,450	11,920	10,471
17,480	14,410	31,890	22,480	16,110	38,590	15,616
1,20,230	60,200	1,80,430	65,230	85,880	1,51,110	1,85,416
2,890	4,320	7,210	4,890	6,660	11,550	2,857
2,13,070	1,72,830	3,85,900	1,82,070	2,09,500	3,91,570	3,76,896
...	19,200	19,200	...	19,200	19,200	28,621
...	...	...	...	...	...	
13,200	...	13,200	13,200	...	13,200	
			10,800	...	10,800	
			9,600	...	9,600	
			15,600	23,400	39,000	
			13,200	19,800	33,000	
			5,400	5,400	10,800	
			4,200	...	4,200	
			4,200	8,400	12,600	
			...	...	...	
			3,000	...	3,000	
			2,400	...	2,400	
71,250	70,300	1,41,550				1,14,210
			...	3,000	3,000	
			...	2,400	2,400	
			...	5,400	5,400	
			...	...	...	
			...	...	...	
			...	...	...	
			...	5,000	5,000	
			...	5,500	5,500	
			...	...	...	
			81,600	97,500	1,79,100	
			...	*1,750*	*1,750*	
84,450	89,500	1,73,950	81,600	95,750	1,77,350	1,42,831
			21,360	19,440	40,800	
			35,520	29,640	65,160	
1,08,960	1,02,000	2,10,960	85,080	58,380	1,43,460	1,91,326
			...	360	360	
			...	10,500	10,500	
			19,896	19,092	38,988	
			480	420	900	
23,680	22,000	45,680	...	...	...	38,782
			5,304	2,124	7,428	
			...	1,824	1,824	
1,32,640	1,24,000	2,56,640	1,67,640	1,41,780	3,09,420	2,30,108
1,800	1,600	3,400	1,800	1,600	3,400	1,557
9,250	8,050	17,300	10,950	11,580	22,530	13,832
3,000	2,500	5,500	4,000	950	4,950	2,448
1,440	1,240	2,680	1,440	1,280	2,720	1,609
15,490	13,390	28,880	18,190	15,410	33,600	19,446
270	130	400	270	110	380	329
5,890	4,845	10,735	5,890	5,000	10,890	6,815
30	452	482	30	1,260	1,290	996
2,410	2,770	5,180	2,410	2,850	5,260	4,591
3,750	7,083	10,833	3,600	2,640	6,240	21,121
12,350	15,280	27,630	12,200	11,860	24,060	33,852
2,44,930	2,42,170	4,87,100	2,79,630	2,64,800	5,44,430	4,26,237

12.—REGISTRATION. (a)

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Superintendence - - - -	10,200	8,000	8,200	(b)12,057
District Charges - - - -	33,800	34,000	33,800	30,926
TOTAL -	44,000	42,000	42,000	42,983
IMPERIAL SHARE—ONE-HALF -	22,000	21,000	21,000	21,492
PROVINCIAL SHARE—ONE-HALF -	22,000	21,000	21,000	21,491

(a) Budget Estimate proposed by the Inspector-General of Registration.
(b) Includes charges of the Inspector-General and his establishment for which provision has been made in the Estimates under "18.—General Administration."

DETAILS.

Numbers. 1892-93.	Numbers. 1893-94.	Superintendence.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Salaries.				
		Inspector-General, one-third salary, transferred from "7.—Excise—Superintendent of Stamps and Excise" (page 20) -	(a)	(a)	(a)	3,359
2	2	Inspectors (200 to 250) - -	5,400	3,950	5,400	1,956
		Total Salaries -	5,400	3,950	5,400	5,315
		Establishment.				
		Inspector-General's Establishment, one-third cost, transferred from "7.—Excise—Superintendent of Stamps and Excise" (page 20) - - -	(a)	(a)	(a)	2,801
2	2	Clerks - - - -	516	516	516	516
1	2	Translator - - -	1,320	1,100	840	768
1	2	Servant - - - -	144	170	72	72
		Total Establishment -	1,980	1,786	1,428	4,157
		Allowances.				
		Travelling Allowances of Inspector-General -	...	..	...	263
		Ditto of Inspector - -	2,500	2,050	1,150	1,146
		Ditto of Establishment - -	320	214	222	333
		Total Allowances - -	2,820	2,264	1,372	1,742
		Contingencies.				
		Postage Charges - - -	...	...	...	239
		Rents, Rates, and Taxes - - -	...	...	...	297
		Office Expenses and Miscellaneous - -	...	...	...	307
		Total Contingencies -	...	...	...	843
		Total Superintendence -	10,200	8,000	8,200	12,057
Numbers. 1892-93.	**Numbers. 1893-94.**	**District Charges.**				
		Salaries.				
28	28	Special Sub-Registrars - -	10,620	10,620	10,620	8,523
		Establishment.				
50	47	Clerks - - - -	9,684	9,800	10,224	10,027
17	17	Servants - - - -	1,200	1,200	1,200	1,184
		Temporary Establishment - -	...	200	84	720
		Total Establishment -	10,884	11,200	11,508	11,931
		Allowances.				
		Commission to Sub-Registrars and Mohurirs -	9,242	9,135	8,880	8,700
		Travelling Allowance - - -	599	650	220	300
		Travelling Allowance for visits paid and Commission issued - - - -	590	550	550	...
		Total Allowances - -	10,431	10,335	9,650	9,000
		Supplies and Services.				
		Petty Construction and Repairs - - -	74	440	500	...
		Contingencies.				
		Remuneration to Copyists - - -	56	40	40	51
		Postage Charges - - - -	359	300	300	361
		Rents, Rates, and Taxes - - -	58	65	40	100
		Office Expenses - - - -	1,318	1,000	1,142	960
		Total Contingencies -	1,791	1,405	1,522	1,472
		Total District Charges -	33,800	34,000	33,800	30,926

(a) Provided under "18.—General Administration—Inspector General of Stamps, etc."

13.—INTEREST ON ORDINARY DEBT.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Imperial.				
Interest on Government of India Stock Notes -	...	...	...	28
Provincial.				
Interest on Provincial Advance and Loan Account	42,000	35,000	37,000	28,205
TOTAL -	42,000	35,000	37,000	28,233

14.—INTEREST ON OTHER OBLIGATIONS.

Imperial.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Interest on Deposits in State Railway Provident Institutions - - - -	3,000	3,000	3,000	2,863

15.—POST OFFICE. (a)

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Provincial.				
District Post Establishments - - -	69,000	62,000	59,000	60,116
Refunds - - - - -	...	...	...	428
TOTAL -	69,000	62,000	59,000	60,544

(a) Budget Estimate proposed by the Deputy Post Master General, Central Provinces and Berar.

Details.

Numbers. 1892-93.	Numbers. 1893-94.		Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		District Post Establishments.				
		Salaries.				
3	3	Inspectors - - -	3,360	3,360	3,360	3,670
		Establishment.				
2	2	Clerks in the Office of Deputy Post Master General - - -	1,800	1,800	1,800	1,711
33	33	Overseers, Village Post Masters, and Clerks	6,540	6,500	6,360	6,472
459	539	Postmen and Runners - -	34,557	31,812	29,850	29,633
		Postal Establishments in Feudatory States	6,804	7,000	8,304	8,178
		Extra provision for new Lines -	4,992	...	...	...
		Total Establishment -	54,693	47,112	46,314	45,994
		Allowances.				
		Travelling Allowance of Inspectors - -	1,768	2,000	1,916	2,762
		Supplies and Services.				
		Allowance to Extra Departmental Agencies - -	3,213	2,500	2,188	2,197
		Petty Construction and Repairs - - -	490	439	439	256
		Monsoon Charges - - -	2,440	2,389	2,416	2,180
		Subsidy to Tonga Contractors - - -	1,500	2,900	1,500	2,164
		Total Supplies and Services -	7 643	8,228	6,543	6,797
		Contingencies.				
		Miscellaneous - - - -	1,536	1,300	867	893
		Total District Post Establishments -	69,000	62,000	59,000	60,116

18.—GENERAL ADMINISTRATION.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Imperial.				
Civil Offices of Account and Audit - -	71,000	73,000	74,000	60,592
Currency Department - - -	...	...	...	51
Total Imperial -	71,000	73,000	74,000	60,643
Provincial.				
Salary of Chief Commissioner (4,166⅔)[4] - -	48,000	48,000	48,000	48,000
Staff and Household of Chief Commissioner(a) -	6,000	6,000	6,000	6,000
Tour Expenses - - - -	20,300	15,900	16,900	11,613
Civil Secretariat - - - -	1,27,000	1,20,900	1,14,800	97,675
Commissioners - - - -	1,92,700	1,98,600	1,91,300	1,92,464
Civil Offices of Account and Audit - -	19,000	8,900	15,000	12,898
Inspector General of Stamps, Registration, and Excise	26,000	25,700	26,000	(b)
Total Provincial -	4,39,000	4,24,000	4,18,000	3,68,650
Local.				
General Establishment of Local Funds - -	30,000	28,000	30,000	27,554
TOTAL -	5,40,000	5,25,000	5,22,000	4,56,847

(a) Sumptuary allowance of Chief Commissioner. (b) Shown under "7.—Excise" and "12.—Registration."

Details.

Numbers. 1892-93.	Numbers. 1893-94.		Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Civil Offices of Account and Audit.				
		Civil Offices of Account and Audit, Imperial.				
		Salaries.				
1	1	Comptroller (1,000—1,250) - -	15,000	15,000	15,000	14,831
1	1	Probationer (250) - -	3,000	3,600	2,400	1,631
1	1	Chief Superintendent (400 to 600) -	7,200	6,765	7,200	7,200
		Total Salaries -	25,200	25,365	24,600	23,662
		Establishment.				
3	3	Clerks (200 and over) - -	9,240	42,956	9,720	33,788
47	43	Clerks (less than 200) - -	33,180		36,456	
16	16	Servants - - - -	1,476	1,476	1,476	1,149
		Temporary Establishment - -	72	72	72	245
		Deduct—Probable Savings -			47,724 / *116*	
		Total Establishment -	43,968	44,504	47,608	35,182
		Contingencies.				
		Postage Charges - - - -	615	800	574	528
		Telegram Charges - - - -	240	540	174	312
		Purchase and Repair of Furniture - -	130	100	100	56
		Hot-weather Charges - - - -	539	660	660	536
		Country Stationery - - - -	40	35	45	...
		Rents, Rates, and Taxes - - -	86	86	36	36
		Carriage of Stationery - - -	5	5	5	...
		Office Expenses and Miscellaneous - -	570	905	198	280
		Total Contingencies -	2,225	3,131	1,792	1,748
		Total -	71,393			
		Deduct—Probable Savings -	*393*			
		Total Civil Offices of Account and Audit, Imperial -	71,000	73,000	74,000	60,592
		Civil Offices of Account and Audit, Provincial.				
		Establishment.				
		Clerks - - - - - -	...	...	...	12,611
		Servants - - - - -	...	...	...	287
		Total Establishment -	...	...	...	12,898
			...	...	...	12,898
		Carried over -	71,000	73,000	74,000	60,592

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Brought forward -	71,000	73,000	74,000	60,592
		CIVIL OFFICES OF ACCOUNT AND AUDIT, PROVINCIAL—*continued.*				
		Brought forward -	...	...	...	12,898
		EXAMINER OF LOCAL ACCOUNTS.				
		Salaries.				
1	1	Chief Superintendent (400—600) -	4,800	3,900	4,400	...
		Establishment.				
1	1	Local Auditor (200) - -	2,400	2,600	2,200	...
3	3	Local Auditors (less than 200) - -	5,400		4,950	...
1	1	Clerk - - - -	600	500	550	...
5	5	Servants - - - -	360	160	330	...
		Total Establishment -	8,760	3,260	8,030	...
		Allowances.				
		Travelling Allowances - - - -	5,090	1,515	2,270	...
		Contingencies.				
		Postage Charges - - - -	100	15	50	...
		Telegram Charges - - - -	50	10	50	...
		Purchase and Repair of Furniture - -	100	50	50	...
		Office Expenses and Miscellaneous - -	100	150	150	...
		Total Contingencies -	350	225	300	...
		TOTAL EXAMINER OF LOCAL ACCOUNTS .	19,000	8,900	15,000	...
		TOTAL CIVIL OFFICES OF ACCOUNT AND AUDIT, PROVINCIAL - - - -	19,000	8,900	15,000	12,898
		Total Civil Offices of Account and Audit -	90,000	81,900	89,000	73,490
		Currency Department.				
		IMPERIAL.				
		Establishment.				
		Treasurer - - - - -	...	...	...	38
		Potdar and Servant - - - -	...	...	...	13
		Total Currency Department .	...	...	...	51
		Tour Expenses, Provincial.				
		Travelling Expenses of the Chief Commissioner -	3,500	3,500	3,500	2,109
		Ditto of Secretary and Under-Secretary -	2,500	1,800	1,800	790
		Ditto of Establishment - -	2,000	1,400	1,400	1,467
		Allowance to Assistant Surgeon - -	200	200	200	115
		Temporary Tour Khalasies - - -	1,500	1,500	1,500	1,423
		Purchase and Repair of Tents and Camp Furniture -	3,600	1,500	1,500	680
		Contingencies - - - -	7,000	6,000	7,000	5,029
		Total Tour Expenses -	20,300	15,900	16,900	11,613

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Civil Secretariat(a).	Rs.	Rs.	Rs.	Rs.
		GENERAL DEPARTMENT.				
		Salaries.				
1	1	Secretary (2,000)[4] - -	23,040	24,040	23,040	26,976
1	1	Revenue Secretary (1,333⅓)[4] - -	15,360	15,360	15,360	3,957
1	1	Under-Secretary (800)[4] - -	9,216	9,000	9,216	9,433
1	1	Assistant Secretary (500 to 700) -	8,400	8,400	8,400	9,848
		Total Salaries -	56,016	56,800	56,016	50,214
		Establishment.				
2	3	Clerks (200 and over) - -	10,920	} 35,500	{ 7,080	} 30,068
21	41	" (less than 200) - -	26,640		15,300	
2	2	Translators - - -	2,040	2,040	2,040	1,513
33	40	Servants - - - -	3,533	3,300	3,018	2,884
		Temporary Establishment - -	2,000	1,500	1,500	2,095
		Total Establishment -	45,133	42,340	28,938	36,560
		Allowances.				
		Travelling Allowances of Officers - -	100	200	...	39
		Ditto of Establishment - -	100	100	...	293
		Total Allowances - -	200	300	...	332
		Special Charges.				
		Maintenance of Telegraph Lines - -	11,200	8,000	11,200	743
		Contingencies.				
		Section-writing - - - -	400	500	400	188
		Purchase of Books and Periodicals - -	1,500	1,500	1,500	1,054
		Postage Charges - - - -	7,200	7,160	5,700	5,224
		Telegram Charges - - - -	1,800	1,500	1,500	1,818
		Purchase and Repair of Furniture - -	400	700	400	62
		Hot-weather Charges - - -	900	800	600	602
		Country Stationery - - - -	250	100	...	...
		Office Expenses and Miscellaneous - -	2,001	1,200	2,046	878
		Total Contingencies - -	14,451	13,460	12,146	9,826
		Total General Department -			1,08,300	
		Add—Amount transferred from "3—Land Revenue, Land Records and Agriculture" on account of Establishment and Contingent Charges (page 19) -			6,500	
		Total Civil Secretariat -	1,27,000	1,20,900	1,14,800	97,675
		Commissioners.				
		Salaries.				
4	4	Commissioners (2,500)[4] . - -	1,16,400	1,21,400	1,16,400	1,19,575
		Establishment.				
8	8	Clerks (200 and over) - -	24,000	} 48,060	{ 24,000	} 48,302
35	34	" (less than 200) - -	24,060		22,560	
6	6	Judicial Copyists - -	1,320	1,320	1,320	1,323
36	38	Servants - - - -	2,808	2,700	2,664	2,651
		Allowance to a Clerk as Telugu Translator -	60	60	60	60
		Total Establishment -	52,248	52,140	50,604	52,336
		Allowances.				
		Travelling Allowances of Officers - -	12,500	12,013	12,330	12,218
		Ditto of Establishment - -	2,180	2,000	2,075	1,890
		Total Allowances -	14,680	14,013	14,405	14,108
		Contingencies.				
		Purchase of Books and Periodicals - -	24	36	4	19
		Purchase and Repair of Furniture - -	1,040	800	870	109
		Ditto of Tents - -	459	2,150	905	286
		Rents, Rates, and Taxes - - -	66	56	66	42
		Postage Charges - - - -	2,375	2,300	2,351	2,495
		Country Stationery - - -	184	210	210	...
		Telegram Charges - - -	345	260	260	301
		Carriage of Stationery - - -	56	35	35	...
		Hot-weather Charges - - -	926	926	926	783
		Conveyance of Forms - - -	55	14	3	...
		Tour Charges - - - -	2,896	2,996	2,996	1,910
		Office Expenses and Miscellaneous - -	946	1,264	1,265	500
		Total Contingencies	9,372	11,047	9,891	6,445
		Total Commissioners	1,92,700	1,98,600	1,91,300	1,92,464

(a) Estimates proposed by the Secretary to the Chief Commissioner.

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Inspector-General of Stamps, Registration, and Excise.				
		Salary.				
1	1	Superintendent of Stamps, Commissioner of Excise, and Inspector-General of Registration (1,200)[4] - - -	13,824	14,900	13,824	...
		Establishment.				
1	1	Superintendent (250) - -	3,000	6,900	3,000	...
6	6	Clerks (below 200) - - -	4,620		4,620	...
10	8	Servants - - - -	540	600	720	...
		Temporary Establishment - -	75	74	74	...
		Total Establishment -	8,235	7,574	8,414	...
		Allowances.				
		Travelling Allowance of Officers - -	1,021	1,096	1,150	...
		Ditto of Establishment - -	200	150	177	...
		Total Allowances -	1,221	1,246	1,327	...
		Contingencies.				
		Postage Charges - - - -	800	600	870	...
		Telegram Charges - - - -	250	150	...	...
		Country Stationery - - -	40	20	20	...
		Carriage of Stationery - - -	80	10	15	...
		Conveyance of Forms - - -	150	100	150	...
		Office Expenses and Miscellaneous - -	1,400	1,100	1,380	...
		Total Contingencies -	2,720	1,980	2,435	...
		Total Inspector-General of Stamps, Registration, and Excise - - -	26,000	25,700	26,000	(*a*)
		General Establishment of Local Funds.				
		District Councils and Local Boards.				
		Establishment.				
83	85	Clerks - - - -	20,288	20,000	20,623	20,158
65	66	Servants - - -	4,346	4,200	4,213	4,107
		Total Establishment -	24,634	24,200	24,836	24,265
		Allowances.				
		Travelling Allowances - - -	360	200	330	143
		Contingencies.				
		Office Expenses and Miscellaneous - -	5,006	3,600	4,834	3,146
		Total District Councils and Local Boards -	30,000	28,000	30,000	27,554
		Total General Establishment of Local Funds -	30,000	28,000	30,000	27,554

(*a*) Provided under "7.—Excise" and "12.—Registration."

19A.—LAW AND JUSTICE—COURTS OF LAW.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Provincial.	Rs.	Rs.	Rs.	Rs.
Law Officers - - - - -	3,400	3,400	3,400	3,655
Judicial Commissioner - - - -	61,600	60,600	61,600	65,001
Civil and Sessions Courts - - -	88,600	91,500	86,800	39,236
Courts of Small Causes - - - -	34,900	31,600	37,900	34,097
Criminal Courts - - - -	6,50,000	6,14,800	6,45,500	6,01,375
Pleadership Examination Charges - -	100	100	100	28
Refunds - - - - -	13,400	14,000	14,700	10,760
TOTAL -	8,52,000	8,16,000	8,50,000	7,54,152

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

DETAILS.

Numbers. 1892-93.	Numbers. 1893-94.		Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Law Officers.				
		Mofussil Establishment.				
		Government Pleaders - - -	3,000	3,000	3,000	3,500
		Supplies and Services.				
		Fees to Pleaders in Criminal Cases - -	150	150	150	150
		Allowances.				
		Travelling Allowance - - -	250	250	250	...
		Contingencies.				
		Miscellaneous - - - -	...	...	...	5
		Total Law Officers -	3,400	3,400	3,400	3,655
		Judicial Commissioner.				
		Salaries.				
1	1	Judicial Commissioner (3,166⅔)[4] -	36,480	36,900	36,480	41,909
1	1	Registrar (800)[4] - - -	9,216	7,880	9,216	8,424
		Total Salaries -	45,696	44,780	45,696	50,333
		Establishment.				
2	2	Clerks (200 and over) - -	5,400	9,000	5,400	9,032
5	5	" (less than 200) - -	3,600		3,600	
2	2	Translators - - - -	1,800	1,800	1,800	1,800
3	3	Judicial Copyists - - -	660	680	660	646
12	14	Servants - - - -	1,134	1,050	990	989
		Temporary Establishment - -	...	101	...	...
		Total Establishment -	12,594	12,631	12,450	12,467
		Allowances.				
		Travelling Allowance of Officers - -	...	...	...	222
		Ditto of Establishment - -	700	585	703	326
		Total Allowances -	700	585	703	548
		Contingencies.				
		Purchase and Repair of Tents - - -	50	50	50	46
		Ditto of Furniture - -	100	100	120	38
		Tour Charges - - - -	866	900	866	367
		Postage Charges - - - -	722	700	722	674
		Telegram Charges - - - -	35	25	35	17
		Purchase of Books and Periodicals - -	80	80	113	105
		Country Stationery - - - -	50	35	50	...
		Hot-weather Charges - - - -	309	309	309	275
		Carriage of Stationery - - - -	10	5	10	...
		Office Expenses and Miscellaneous - -	388	400	476	131
		Total Contingencies -	2,610	2,604	2,751	1,653
		Total Judicial Commissioner -	61,600	60,600	61,600	65,001

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Civil and Sessions Courts.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		DIVISIONAL CIVIL AND SESSIONS JUDGES.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
2	2	Additional Sessions Judge and Judicial Assistant (2,250 and 1,833⅓)[4] -	47,040	52,500	47,040	7,818
		Establishment.				
2	2	Clerks - - - -	1,200	1,200	1,200	100
4	4	Servants - - - -	336	336	336	35
		Total Establishment -	1,536	1,536	1,536	135
		Allowances.				
		Travelling Allowance of Officers - - -	3,900	3,800	3,700	...
		Ditto of Establishment - -	1,154	1,200	1,200	...
		Total Allowances -	5,054	5,000	4,900	...
		Contingencies.				
		Postage Charges - - - -	900	500	600	...
		Telegram Charges - - - -	75	30	50	...
		Tour Charges - - - -	150	130	150	...
		Hot-weather Charges - - - -	165	100	164	...
		Purchase and Repair of Furniture - - -	320	300	300	...
		Country Stationery - - - -	50	20	50	...
		Carriage of Stationery - - - -	10	4	10	...
		Office Expenses and Miscellaneous - - -	240	200	240	...
		Total Contingencies -	1,910	1,284	1,564	...
		TOTAL DIVISIONAL CIVIL AND SESSIONS JUDGES -	55,540	60,320	55,040	7,953
		MUNSIFFS.				
		Salaries.				
21	22	Additional Tahsildars or Munsiffs (200) -	26,400	24,600	25,200	23,707
		Establishment.				
35	35	Sale Amins - - -	6,300	6,300	6,300	6,894
...	1	Peon - - - -	60	...	...	...
			6,360	6,300	6,300	6,894
		Allowances.				
		Travelling Allowance of Officers - -	200	180	200	540
		Ditto of Establishment - -	100	100	60	142
		Total Allowances -	300	280	260	682
		TOTAL MUNSIFFS -	33,060	31,180	31,760	31,283
		Total Civil and Sessions Courts -	88,600	91,500	86,800	39,236
		Courts of Small Causes.				
		Salaries.				
2	2	Judges (512, 1,000) - -	18,144	15,800	21,600	18,425
1	1	Registrar (250) - - -	3,000	3,000	3,000	3,000
		Total Salaries -	21,144	18,800	24,600	21,425
		Establishment.				
11	11	Clerks - - -	4,680	4,700	4,680	4,678
3	3	Judicial Copyists - - -	444	444	444	443
8	8	Servants - - - -	534	534	534	534
4	4	Nazirs and Naib Nazirs - -	1,140	1,140	1,140	1,124
2	2	Bailiff and Crier - - -	1,440	1,440	1,440	1,430
35	35	Process-servers - - -	3,528	2,900	2,904	2,864
		Extra peons under 30 per cent. rule -	1,208	877	1,208	783
		Ditto Judicial Commissioner's Circular - -	70	70	190	71
		Total Establishment -	13,044	12,105	12,540	11,927
		Allowances.				
		Travelling Allowance of Officers - -	...	...	..	149
		Travelling Allowance of Establishment - -	50	25	50	9
		Total Allowances -	50	25	50	158
		Supplies and Services.				
		Fees to Commissioners for local investigation - -	...	...	...	68
		Contingencies.				
		Purchase and Repair of Furniture - -	95	95	95	11
		Postage Charges - - - -	80	80	120	130
		Hot-weather Charges - - - -	215	215	215	252
		Country Stationery - - - -	40	60	60	...
		Office Expenses and Miscellaneous - -	232	220	220	126
		Total Contingencies - - -	662	670	710	510
		Total Courts of Small Causes -	34,900	31,600	37,900	34,097

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Criminal Courts.				
		GENERAL ESTABLISHMENTS.				
		Salaries.				
		Deputy Commissioners', etc., Moiety of salaries transferred from "3.—Land Revenue, Charges of District Administration, General Establishments" (page 15) - - - -	3,19,000	3,00,900	3,24,000	2,85,689
		Establishment.				
		Deputy Commissioners', etc., Establishment, Moiety of cost transferred from "3.—Land Revenue, Charges of District Administration, General Establishments" (page 15) - - - - -	60,715	60,520	60,472	59,978
		Allowances.				
		Travelling Allowance of Officers - -	8,813	8,994	9,044	8,266
		Ditto of Establishment - -	3,591	3,515	3,580	4,532
		Total Allowances -	12,404	12,509	12,624	12,798
		Supplies and Services.				
		Law Charges - - -	115	100	100	122
		Diet-money and Travelling Expenses of Witnesses -	10,362	10,235	10,574	8,657
		Rewards for Capture of Criminals - -	570	300	593	131
		Carriage of Corpses and wounded persons - -	668	400	704	353
		Total Supplies and Services -	11,715	11,035	11,971	9,263
		Contingencies.				
		Purchase and Repair of Tents - - -	3,291	3,500	2,604	7,307
		Ditto of Furniture - - -	2,521	2,000	2,179	1,726
		Purchase of Books and Periodicals - -	93	320	96	238
		Postage Charges - - - -	10,377	10,000	10,708	9,930
		Service Stamps for service of processes - -	1,718	1,400	1,480	1,419
		Telegram Charges - - - -	15	10	60	6
		Rents, Rates, and Taxes - - -	852	852	852	851
		Hot-weather Charges - - - -	5,128	4,844	4,844	4,595
		Tour Charges - - - -	4,957	4,981	4,981	4,284
		Country Stationery - - - -	42	44	44	...
		Carriage of Stationery - - -	5	...	...	...
		Office Expenses and Miscellaneous - - -	1,167	1,085	1,085	1,686
		Total Contingencies -	30,166	29,036	28,933	32,042
		TOTAL GENERAL ESTABLISHMENTS -	4,34,000	4,14,000	4,38,000	3,99,770
		JUDICIAL ESTABLISHMENTS.				
		Salaries.				
1	1	Cantonment Magistrate, 2nd class (700) -	8,400		8,400	
		Do. allowance (250) - -	3,000		3,000	
		Do. do. (100) - -	1,200		1,200	
		Do. do. (50) - -	600		600	
		Total Salaries -	13,200	14,100	13,200	13,864
		Establishment.				
4	4	Clerks (200) - - -	9,600	1,07,200	9,600	1,03,520
202	205	" (less than 200) - -	98,700		1,00,740	
23	25	Honorary Magistrates' Mohurirs -	4,164	3,700	3,804	3,606
12	11	Servants - - - -	768	770	840	761
		Temporary Establishment - -	1,116	1,000	1,176	700
		Total Establishment -	1,14,348	1,12,670	1,16,160	1,08,587
		TOTAL JUDICIAL ESTABLISHMENTS -	1,27,548	1,26,770	1,29,360	1,22,451
		PROCESS-SERVING ESTABLISHMENT.				
		Establishment.				
54	54	Naib Nazirs - -	11,940	11,700	11,940	11,486
605	612	Process-servers - -	60,408	46,700	47,928	46,732
		Extra Peons under 30 per cent. rule	8,803	8,130	9,815	8,292
		Ditto Judicial Commissioner's Circular - -	7,157	6,956	8,313	7,863
		Total Establishment	88,308	73,486	77,996	74,373
		Supplies and Services.				
		Fees to Commissioners for local investigation	...	400	...	4,637
		TOTAL PROCESS-SERVING ESTABLISHMENT -	88,308	73,886	77,996	79,010
		RECORD-ROOM (OR COPY-MAKING) ESTABLISHMENT.				
1	1	Copyist - - -	144	144	144	144
		Total Criminal Courts -	6,50,000	6,14,800	6,45,500	6,01,375

19B.—LAW AND JUSTICE—JAILS. (a)

PROVINCIAL.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Jails - - - - -	3,20,000	3,12,000	3,32,600	2,83,611
Jail Manufactures - - -	2,58,000	2,59,000	3,09,400	2,80,187
TOTAL -	5,78,000	5,71,000	6,42,000	5,63,798

(a) Budget Estimate proposed by the Inspector-General of Jails.

DETAILS.

Numbers. 1892-93.	Numbers. 1893-94.	Jails.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		SALARIES.				
		Central Jails.				
1	1	Superintendent (950) - -	11,400	17,800	10,800	12,623
1	1	Ditto - -	9,500		6,600	
...	1	Ditto (600) - -	7,200		...	
23	23	Jailors and Deputy Jailors (2—200 to 250, 2—125 to 150, 1—100 to 150, 5—50 to 55, 7—35 to 45, 3—25 to 30, 3 at 20) - - -	17,880	17,400	17,844	16,784
	1	Overseer - - -	960	...	...	...
		Total Central Jails -	46,940	35,200	35,244	29,407
		District Jails.				
		Superintendents' Allowance (3—75, 12—50) (b) - - -	9,900	9,700	9,900	9,781
25	25	Jailors and Assistants (3—75 to 100, 7—60 to 70, 5—35 to 45, 10—25 to 30)	13,704	13,300	13,404	12,855
		Allowance to Hospital Assistant as Assistant Jailor - - - - - -	720	750	720	690
		Total District Jails -	24,324	23,750	24,024	23,326
		School of Industry.				
1	...	Superintendent (1,000) - -	...	12,000	12,000	12,000
2	...	Overseers (80), (12) - - -	...	1,104	1,104	1,104
		Total School of Industry -	...	13,104	13,104	13,104
		Reformatory School.				
		Allowance to Superintendent - -	1,200	1,200	1,200	900
1	1	Deputy Superintendent - -	900	900	900	489
		Total Reformatory School -	2,100	2,100	2,100	1,389
		TOTAL SALARIES -	73,364	74,154	74,472	67,226
		CLERICAL ESTABLISHMENT.				
		School of Industry.				
		Clerks - - - -	...	560	516	1,121
		Reformatory School.				
2	2	Clerks - - - -	600	...	600	...
2	2	School Masters - - -	264	...	264	...
		Temporary Establishment - -	...	615	...	285
		Total Reformatory School -	864	615	864	285
		TOTAL CLERICAL ESTABLISHMENT -	864	1,175	1,380	1,406
		WARDER ESTABLISHMENT.				
		Central Jails.				
145	145	Warders - - - -	14,160	13,600	14,160	13,518
		District Jails.				
210	210	Warders - - - -	21,504	21,200	21,504	21,018
		Reformatory School.				
6	6	Warders - - -	696	...	696	...
		TOTAL WARDER ESTABLISHMENT -	36,360	34,800	36,360	34,536
		MENIAL AND OTHER ESTABLISHMENTS.				
		Central Jails.				
	2	Servants - - - -	48	...	...	...
		Extra and Temporary Guards - -	200	...	300	43
			248	...	300	43
		District Jails.				
		Extra and Temporary Guards - -	990	900	990	846
		School of Industry.				
2	...	Servants - - - -	...	48	48	48
		Reformatory School.				
10	10	Servants - - -	384	...	384	...
		TOTAL MENIAL AND OTHER ESTABLISHMENTS	1,622	948	1,722	937
		Carried over -	1,12,210	1,11,077	1,13,934	1,04,105

(b) Paid to Civil Surgeons.

19B.—LAW AND JUSTICE—JAILS—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Brought forward -	1,12,210	1,11,077	1,13,934	1,04,105
ALLOWANCES.				
Central Jails.				
Travelling Allowance - - - -	500	150	300	694
District Jails.				
Travelling Allowance - - - -	370	370	374	433
TOTAL ALLOWANCES -	870	520	674	1,127
SUPPLIES AND SERVICES.				
Central Jails.				
Subsistence to approvers - - -	2,000	...	...	...
Rations (prisoners*) - - -	90,000	87,000	1,00,300	87,524
Clothing and Bedding (prisoners*) - -	16,400	13,000	16,400	1,384
Money Payments to Convicts - - -	2,600	1,700	2,000	1,985
Moving Prisoners - - - -	1,100	1,100	1,100	955
Charges for Transportation of Convicts - -	1,000	800	1,000	692
Petty Construction and Repairs - - -	2,000	2,300	2,300	1,189
Miscellaneous - - - -	10,900	10,000	9,500	8,375
Total Central Jails -	1,26,000	1,15,900	1,32,600	1,02,104
District Jails.				
Rations (prisoners*) - - -	33,000	35,000	33,500	32,497
Clothing and Bedding (prisoners*) - -	7,800	6,500	7,800	3,088
Money Payments to Convicts - - -	515	700	410	358
Moving Prisoners - - - -	2,690	2,300	2,460	3,019
Petty Construction and Repairs - - -	3,360	3,800	3,890	1,643
Miscellaneous - - - -	6,750	6,948	6,950	8,078
Total District Jails -	54,115	55,248	55,010	48,683
Lock-ups.				
Dieting and moving Under-trial Prisoners - -	7,559	7,060	7,497	7,021
Sambalpur State Prisoners (Nimar) - -	480	480	900	865
Miscellaneous - - - -	...	40	...	...
Total Lock-ups -	8,039	7,580	8,397	7,886
School of Industry.				
Subsistence to Approvers - - -	...	4,500	5,300	4,816
Clothing, etc. - - - -	...	200	200	92
Miscellaneous - - - -	...	45	45	42
Total School of Industry -	...	4,745	5,545	4,950
Reformatory School.				
Rations (prisoners*) - - -	3,600	2,000	2,300	...
Clothing (prisoners*) - - -	800	500	600	...
Miscellaneous - - - -	100	250	...	...
Total Reformatory School -	4,500	2,750	2,900	...
TOTAL SUPPLIES AND SERVICES -	1,92,654	1,86,223	2,04,452	1,63,623

Numbers. 1892-93.	Numbers. 1893-94.	HOSPITAL CHARGES.				
		Central Jails.				
		Medical Officer (allowance 100) (*a*)	1,200	1,200	1,200	1,200
3	3	Hospital Assistants 1 (55), 2 (35) -	1,500	1,500	1,260	1,427
		Ditto (allowances, 20, 10, 5) -	420	300	300	300
3	4	Servants - - -	480	530	360	355
		Other Charges - -	4,100	3,600	3,600	4,552
		Total Central Jails -	7,700	7,130	6,720	7,834
		District Jails.				
6	6	Hospital Assistants 1 (55), 2 (35), 3 (25) - - -	2,400	2,800	2,520	2,683
1	1	Native Doctor (20) - -	240	...	240	...
		Allowances to Hospital Assistant -	...	...	...	167
		Other Charges - - -	2,180	2,200	2,180	2,631
		Total District Jails -	4,820	5,000	4,940	5,481
		School of Industry.				
		Allowance to Hospital Assistant -	...	120	120	120
1		Servant - - -	...	120	120	120
		Other Charges - -	...	...	20	165
		Total School of Industry -	...	240	260	405
		TOTAL HOSPITAL CHARGES -	12,520	12,370	11,920	13,720
		Carried over -	3,18,254	3,10,190	3,30,980	2,82,575

(*a*) Paid to the Civil Surgeon of Jubbulpore.

* Numbers should be given in future estimates.

19B.—LAW AND JUSTICE—JAILS—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Brought forward	3,18,254	3,10,190	3,30,980	2,82,575
CONTINGENCIES.				
Central Jails.				
Postage Charges	380	380	380	344
Telegram Charges	95	95	95	30
Country Stationery	30	...	...	...
Office Expenses and Miscellaneous	270	270	270	17
Total Central Jails	775	745	745	391
District Jails.				
Postage Charges	355	355	355	378
Telegram Charges	50	40	50	25
Country Stationery	85	...	...	...
Office Expenses and Miscellaneous	481	470	470	221
Total District Jails	971	865	875	624
Reformatory Schools.				
Contingencies	...	200	...	21
Total Reformatory School	...	200	...	21
TOTAL CONTINGENCIES	1,746	1,810	1,620	1,036
TOTAL CENTRAL JAILS	1,96,323	1,72,725	1,90,069	1,53,991
TOTAL DISTRICT JAILS	1,07,094	1,07,333	1,07,717	1,00,411
TOTAL LOCK-UPS	8,039	7,580	8,397	7,886
TOTAL SCHOOL OF INDUSTRY	...	18,697	19,473	19,628
TOTAL REFORMATORY SCHOOL	8,544	5,665	6,944	1,695
Total Jails	3,20,000	3,12,000	3,32,600	2,83,611
Jail Manufactures.				
Allowances.				
Hired workmen (Central Jails)	7,000	...	...	...
School of Industry.				
Wages of Approvers and their families	...	7,500	8,000	7,221
Hired workmen	...	5,200	5,000	8,337
Total School of Industry	...	12,700	13,000	15,558
TOTAL ALLOWANCES	7,000	12,700	13,000	15,558
SUPPLIES AND SERVICES.				
Central Jails.				
Purchase of Raw Materials	1,98,490	1,80,000	1,80,000	1,96,605
Miscellaneous	13,800	11,700	12,350	9,777
Total Central Jails	2,12,290	1,91,700	1,92,350	2,06,382
District Jails.				
Purchase of Raw Materials	36,150	27,000	29,850	33,290
Miscellaneous	2,375	2,920	2,015	2,183
Total District Jails	38,525	29,920	31,865	35,473
School of Industry.				
Purchase of Raw Materials	...	20,300	70,000	18,400
Miscellaneous	...	4,200	2,000	4,221
Total School of Industry	...	24,500	72,000	22,621
TOTAL SUPPLIES AND SERVICES	2,50,815	2,46,120	2,96,215	2,04,476
CONTINGENCIES.				
Central Jails.				
Postage Charges	115	10	15	2
Telegram Charges	60	35	35	23
Office Expenses and Miscellaneous	10	...	...	...
Total Central Jails	185	45	50	25
School of Industry.				
Postage Charges	...	100	100	83
Telegram Charges	...	25	25	22
Office Expenses and Miscellaneous	.	10	10	23
Total School of Industry	...	135	135	128
TOTAL CONTINGENCIES	185	180	185	153
TOTAL CENTRAL JAILS	2,19,475	1,91,745	1,92,400	2,06,407
TOTAL DISTRICT JAILS	38,525	29,920	31,865	35,473
TOTAL SCHOOL OF INDUSTRY	..	37,335	85,135	38,307
Total Jail Manufactures	2,58,000	259,000	3,09,400	2,80,187

20.—POLICE. (a)

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Superintendent - - - -	...	...	...	2,074
Railway Police - - - -	...	...	...	815
TOTAL IMPERIAL -	...	...	...	2,889
PROVINCIAL.				
Superintendence - - - -	46,300	46,120	49,700	40,023
District Executive Force - - -	13,85,100	13,14,530	13,54,300	12,39,764
Special Police - - - -	4,430	3,080	4,428	...
Railway Police - - - -	17,900	17,050	18,200	18,123
Cattle Pounds - - - -	200	190	202	81
Refunds - - - - -	70	30	170	9
TOTAL PROVINCIAL -	14,54,000	13,81,000	14,27,000	12,98,000
LOCAL.				
Cattle Pounds - - - -	66,200	59,600	64,500	58,724
Refunds - - -	800	400	500	609
TOTAL LOCAL -	67,000	60,000	65,000	59,333
TOTAL -	15,21,000	14,41,000	14,92,000	13,60,222

DETAILS.

Numbers. 1892-93	Numbers. 1893-94		Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Superintendence.	Rs.	Rs.	Rs.	Rs.
		SPECIAL BRANCH OF THE OFFICE OF THE INSPECTOR-GENERAL OF POLICE, IMPERIAL.				
		Salaries.				
		Portion of salary of Assistant Superintendent on Special Duty transferred from Provincial -	...	...	...	972
		Portion of Establishment Charges, Allowances, and Contingencies transferred from Provincial -	..	...	...	1,102
		TOTAL SPECIAL BRANCH, ETC.—IMPERIAL	...	...	...	2,074
		SPECIAL BRANCH OF THE INSPECTOR-GENERAL'S OFFICE, PROVINCIAL.				
		Salaries.				
		Personal Assistant to the Inspector-General of Police (700) - - - -	...	...	8,400	...
		Assistant Superintendent on Special Duty -	4,200	4,200	...	4,200
		Total Salaries -	4,200	4,200	8,400	4,200
		Establishment.				
2	3	Clerks - - - -	2,580	2,500	1,920	1,960
		Allowances.				
		Travelling Allowance of Officers -	140	...	140	...
		Ditto of Establishment -	40	...	40	...
		Total Allowances -	180	...	180	...
		Contingencies.				
		Miscellaneous - - - -	300	250	300	244
						6,404
		Deduct—Amount transferred to Imperial -				2,074
		TOTAL SPECIAL BRANCH, ETC., PROVINCIAL -	7,260	6,950	10,800	4,330
		INSPECTOR-GENERAL'S ESTABLISHMENT, PROVINCIAL.				
		Salaries.				
1	1	Inspector-General (1,800) - -	21,600	21,600	21,600	19,353
		Establishment.				
1	1	Clerk (250) - - -	3,000	10,440	3,000	10,564
11	11	Clerks (less than 200) - -	7,440		7,440	
3	4	Servants - - - -	288	280	252	240
		Total Establishment -	10,728	10,720	10,692	10,804
		Carried over -	32,328	32,320	32,292	30,157

(a) Budget Estimate proposed by the Inspector-General of Police.

20.—POLICE—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Brought forward -	32,328	32,320	32,292	30,157
Allowances.				
Travelling Allowance of Officers - -	2,600	2,800	2,600	2,225
Ditto of Establishment - -	88	30	84	2
Total Allowances -	2,688	2,830	2,684	2,227
Contingencies.				
Postage Charges - - - -	850	941	850	938
Telegram Charges - - - -	300	230	300	209
Purchase and Repair of Tents - - -	95	360	95	27
Ditto of Furniture - -	80	80	80	13
Ditto of Books and Periodicals - -	...	10	...	15
Tour Charges - - - -	1,000	700	1,000	598
Country Stationery - - - -	60	60	60	...
Police Gazette - - - -	900	900	800	633
Carriage of Stationery - - -	5	5	5	...
Rents, Rates and Taxes - - -	24	24	24	24
Conveyance of Forms - - -	15	15	15	...
Hot-weather Charges - - -	200	200	200	222
Office Expenses and Miscellaneous - -	495	495	495	630
Total Contingencies -	4,024	4,020	3,924	3,309
Total Inspector General's Establishment	39,040	39,170	38,900	35,693
Total Superintendence, Imperial - -	...	...	...	2,074
Ditto Provincial - -	46,300	46,120	49,700	40,023
Total Superintendence -	46,300	46,120	49,700	42,097

Numbers. 1892-93.	Numbers. 1893-94.	District Executive Force. District Police. *Salaries.*					
2	2	District Superintendents, 1st class (1,000)	24,000	1,40,630	24,000	1,37,843	
2	2	Do. do. 2nd do. (800)	19,200		19,200		
3	3	Do. do. 3rd do. (700)	25,200		25,200		
5	5	Do. do. 4th do. (600)	36,000		36,000		
6	6	Do. do. 5th do. (500)	36,000		36,000		
2	2	Assistant Superintendents, 1st grade (300)	7,200	25,570	7,200	25,157	
6	6	Do. do. 2nd A Division (250)	18,000		18,000		
	5	Do. do. do. B do. (250)	15,000		...		
		Deduct—Probable Savings -	1,80,600	1,66,200	1,65,600		
		Total Salaries -	*3,000*	...	*4,800*		
			1,77,600	1,66,200	1,60,800	1,63,000	
		Police Force.					
8	8	Inspectors, 1st grade (200) - -	19,200	59,230	19,200	61,668	
10	10	Ditto, 2nd do. (150) - -	18,000		18,000		
18	18	Ditto, 3rd do. (100) - -	21,600		21,600		
30	30	Sub-Inspectors, 1st grade (80) -	28,800	...	28,800	60,637	
45	45	Ditto, do. (60) -	32,400	94,340	32,400		
77	79	Ditto, 3rd do. (50) -	47,400	...	46,200		
...	...	Chief Constables, 4th do. (40) -	...	11,520	...	66,096	
5	5	Sergeants (60) - - -	3,600	3,100	3,600	2,785	
100	105	Head Constables, 1st grade (30) -	37,800	2,27,400	36,000	1,43,680	
150	150	Do. do., 2nd do. (25) -	45,000		45,000		
400	404	Do. do., 3rd do. (20) -	96,960		96,000		
272	288	Do. do., 4th do. (15) -	51,840		48,960		
		Carried over -	4,02,600	3,95,590	3,95,760	3,34,866	
			1,77,600	1,66,200	1,60,800	1,63,000	

20.—POLICE—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		District Executive Force—*continued.*				
		District Police—Brought forward	1,77,600	1,66,200	1,60,800	1,63,000
			4,02,600	3,95,590	3,95,760	3,34,866
200	209	Head Constables, 5th grade (12)	30,096	...	28,800	...
		Charge Allowance to Head Constables	7,800	5,600	7,200	...
1,000	1,033	Constables, 1st grade (8)	99,168	5,18,170	96,000	5,04,708
4,200	4,275	Do. 2nd do. (7)	3,59,100		3,52,800	
1,264	1,307	Do. 3rd do. (6)	94,104		91,008	
		Mounted Police.				
1	1	Head Constable, 1st grade (29-4-0)	351	670	351	675
1	1	Do. ditto, 2nd do. (27-8-0)	330		330	
100	100	Constables (21-12-0)	26,100	25,600	26,100	25,525
18	18	Drill Instructors	1,440	1,570	1,440	3,199
			10,21,089		9,99,789	
		Deduct—Probable Savings	*21,677*		*15,168*	
		Total Police Force	9,99,412	9,47,200	9,84,621	8,68,973
		Establishment.				
...	...	Clerks	...	320		2,152
		Allowance to previous Conviction Mohurirs	1,476	1,450	1,476	1,455
19	19	Servants	1,140	1,140	1,140	1,130
		Boy Orderlies	...	290	...	3,038
		Total Establishment	2,616	3,200	2,616	7,775
		Allowances.				
		House-rent Allowance	600	600	600	317
		Travelling Allowance of Superintendents and Assistant Superintendents	20,000	18,000	20,000	18,238
		Travelling Allowance of Subordinate Police Officers	10,836	12,620	10,836	12,392
		Good Conduct Allowances	2,388	2,200	2,400	2,290
		Total Allowances	33,824	33,420	33,836	33,237
		Hospital Charges.				
14	14	Hospital Assistants	5,280	5,315	5,640	5,582
		Allowances to do.	...	20	...	89
52	54	Servants	4,296	4,020	4,104	4,088
		Other charges	2,504	2,785	2,504	4,666
		Total Hospital Charges	12,080	12,140	12,248	14,425
		Supplies and Services.				
		Petty Construction	24,000	20,000	20,000	23,958
		Petty Repairs	16,000	20,000	20,000	16,322
		Way Charges of Escorts	13,050	10,700	13,050	9,622
		Clothing	47,754	44,800	48,894	50,299
		Charges for repairs and conveyance of Police clothing	1,450	1,500	1,450	940
		Purchase and Repairs of Arms and Accoutrements	10,479	10,200	10,259	11,608
		Rewards to informers for capture of proclaimed offenders	4,463	2,650	4,203	2,840
		Oil for lighting station-houses	6,623	6,230	6,455	6,215
		Secret service money	...	150	...	430
		Total Supplies and Services	1,23,819	1,16,230	1,24,311	1,22,234
		Carried over	13,49,351	12,78,390	13,18,432	12,09,644

20.—POLICE—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Brought forward -	13,49,351	12,78,390	13,18,432	12,09,644
Contingencies.				
Hot-weather Charges - - -	2,050	2,050	2,050	1,761
Tour Charges - - - -	6,930	6,930	6,930	5,083
Purchase and Repairs of Tents - -	3,565	4,432	4,432	4,209
Ditto of Furniture - -	1,210	921	921	582
Purchase of Books and Periodicals - -	85	86	85	120
Postage Charges - - - -	10,800	10,108	10,050	9,554
Telegram Charges - - - -	700	700	700	497
Rents, Rates and Taxes - - -	563	563	563	439
Office Expenses and Miscellaneous - -	4,170	4,170	4,170	2,004
Total Contingencies -	30,073	29,960	29,901	24,249
Total District Police -	13,79,424	13,08,350	13,48,333	12,33,893
Other Police.				
Special Police charged to Private Parties.				
Chief Constables, Head Constables, and Constables -	5,676	6,180	5,967	5,871
Total District Executive Force -	13,85,100	13,14,530	13,54,300	12,39,764
Special Police.				
Police Force.				
Numbers 1892-93 / 1893-94: 1 / 1 — Inspector - - - -	1,200	...	1,200	...
1 / 1 — Chief Constable - - -	480	480	480	...
4 / 4 — Head Constables - - -	578	500	576	...
28 / 28 — Constables - - -	2,172	2,100	2,172	...
Total Special Police -	4,430	3,080	4,428	...
Railway Police.				
Provincial.				
Bhopal State Railway Police, $\frac{8}{10}$ Charges.				
Salaries.				
Police Force.				
Numbers 1892-93 / 1893-94: 1 / ... — Sergeant - - -	...	11	216	219
2 / ... — Head Constables - - -	...	4	83	83
14 / ... — Constables - - -	...	21	390	389
Total Police Force -	...	36	689	691
Allowances.				
House-rent Allowance to Sergeants - -	...	6	108	108
Travelling Allowance - - - -	...	3	174	16
Total Allowances -	...	9	282	124
Supplies and Services.				
Clothing - - - - -	...	...	29	...
Total Bhopal State Railway Police - -	...	45	1,000	815
Bengal-Nagpur Railway Police, $\frac{8}{10}$ Charges.				
Police Force.				
Numbers 1892-93 / 1893-94: 1 / 1 — Inspector - - -	360	360	360	365
3 / 3 — Sergeants - - -	648	648	648	521
12 / 12 — Head Constables - - -	684	516	516	533
134 / 135 — Constables - - -	3,888	3,739	3,739	3,720
32 / 32 — Chowkidars - - -	767	767	767	858
Total Police Force -	6,347	6,030	6,030	5,997
Carried over -	6,347	6,030	6,030	5,997

20.—POLICE—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Railway Police—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward -	6,347	6,030	6,030	5,997
Allowances.				
House-rent Allowance to Inspector - -	108	108	108	107
Ditto to Sergeants - -	324	324	324	318
Travelling Allowance - - -	118	118	118	91
Total Allowances -	550	550	550	516
Supplies and Services.				
Clothing - - - - -	319	320	317	268
Rents of quarters to Policemen - - -	755	...	...	...
Contingencies.	1,074	320	317	268
Miscellaneous - - - -	...	550	748	8
TOTAL BENGAL-NAGPUR RAILWAY POLICE.	7,971	7,450	7,645	6,789
GREAT INDIAN PENINSULA RAILWAY POLICE, $\frac{8}{10}$ CHARGES				
Salaries. *Police Force.* (Numbers 1892-93 / 1893-94)				
3 / 3 Inspectors - - -	1,620	1,620	1,620	2,020
6 / 5 Sergeants - - -	1,080	1,296	1,296	1,227
12 / 12 Head Constables - - -	691	517	517	512
156 / 165 Constables - - -	4,752	4,353	4,353	3,720
Total Police Force -	8,143	7,786	7,786	7,479
Allowances.				
House-rent Allowances to Inspectors - -	432	432	432	509
Ditto to Sergeants - -	576	576	576	555
Travelling Allowance - - -	270	270	270	85
Total Allowances -	1,278	1,278	1,278	1,149
Supplies and Services.				
Clothing - - - -	433	416	416	1,004
Contingencies.				
Rents of quarters to Policemen - - -	...	...	...	1,689
Miscellaneous - - - -	75	75	75	13
Total Contingencies -	75	75	75	1,702
TOTAL GREAT INDIAN PENINSULA RAILWAY POLICE -	9,929	9,555	9,555	11,334
TOTAL IMPERIAL SUB-HEADS - -	...	...	...	815
TOTAL PROVINCIAL SUB-HEADS - -	17,900	17,050	18,200	18,123
Total Railway Police -	17,900	17,050	18,200	18,938
Cattle Pounds.				
CATTLE POUNDS, PROVINCIAL.				
Establishment - - -	75	72	72	68
Construction and Repair of Pounds -	15	15	15	13
Miscellaneous - - -	110	103	115	...
TOTAL CATTLE POUNDS, PROVINCIAL -	200	190	202	81
CATTLE POUNDS, LOCAL. (Numbers 1892-93 / 1893-94)				
1,134 / 1,137 Establishment - - -	41,400	41,600	42,900	40,310
Construction and Repair of Pounds -	14,000	10,500	13,000	10,079
Miscellaneous (including feeding charges)	7,800	6,500	7,100	5,735
Contingencies - - -	3,000	1,000	1,500	2,600
TOTAL CATTLE POUNDS, LOCAL -	66,200	59,600	64,500	58,724
Total Cattle Pounds -	66,400	59,790	64,702	58,805

22.—EDUCATION. (a)

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Provincial.	Rs.	Rs.	Rs.	Rs.
Direction	27,860	26,530	27,430	27,405
Inspection	1,04,330	72,980	81,980	80,416
Government Colleges, General	18 560	19,080	20,360	20,461
Government Schools, General	1,05,900	1,08,100	1,55,850	1,42,151
Government Schools, Special	45,420	41,880	45,100	40,245
Grants-in-aid	70,970	61,850	61,230	66,421
Scholarships	23,000	18,600	23,090	19,418
Miscellaneous	37,460	17,480	37,240	38,496
Refunds	500	500	720	361
Total Provincial	4,34,000	3,67,000	4,53,000	4,35,374
Local.				
Inspection	60	150	60	60
Government Schools, General	2,47,710	1,82,070	2,11,410	1,78,958
Grants-in-aid	36,560	38,650	35,780	13,519
Scholarships	14,400	12,000	13,600	11,037
Miscellaneous	100	30	50	...
Refunds	170	100	100	228
Total Local	2,99,000	2,33,000	2,61,000	2,03,802
TOTAL	7,33,000	6,00,000	7,14,000	6,39,176

(a) Budget Estimate proposed by the Inspector-General of Education.

Details.

Numbers. 1892-93.	Numbers. 1893-94.	Direction.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Salaries.	Rs.	Rs.	Rs.	Rs.
1	1	Inspector-General of Education (1,250—1,500)	17,400	16,850	16,800	16,250
		Establishment.				
9	9	Clerks	6,000	5,900	6,000	6,333
8	9	Servants	636	620	606	587
		Temporary Establishment	...	...	...	771
		Total Establishment	6,636	6,520	6,606	7,691
		Allowances.				
		Travelling Allowances of Officers	1,080	1,000	1,080	388
		Ditto of Establishment	350	350	350	23
		Total Allowances	1,430	1,350	1,430	411
		Contingencies.				
		Postage Charges	1,200	1,130	1,500	962
		Telegram Charges	50	50	50	22
		Purchase and Repair of Furniture	150	100	150	122
		Ditto ditto Tents	...	30	...	...
		Country Stationery	34	30	30	...
		Hot-weather Charges	100	100	100	77
		Conveyance of Forms	10	10	5	...
		Carriage of Stationery	50	10	...	...
		Office Expenses and Miscellaneous	800	350	759	1,870
		Total Contingencies	2,394	1,810	2,594	3,053
		Total Direction	27,860	26,530	27,430	27,405

Numbers. 1892-93.	Numbers. 1893-94.	Inspection.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Inspection Provincial.				
		Salaries.				
		Inspectors of Schools—				
1	1	3rd grade (750—1,000)	12,000	23,100	12,000	27,991
1	1	4th do. (500—750)	9,000		9,000	
1	1	Do. do. (500)	6,000		6,000	
...	3	Assistant Inspectors (200—300)	7,200	...	...	...
		Deputy Inspectors of Schools—				
2	2	1st grade (200)	4,800	23,600	4,800	25,325
3	3	2nd do. (150)	5,400		5,400	
4	4	3rd do. (125)	6,000		6,000	
4	4	4th do. (100)	4,800		4,800	
5	5	5th do. (80)	4,800		4,800	
1	9	6th do. (60)	6,480		720	...
		Allowance to Head Master, Middle School, Siroucha	...	50	50	50
		Total Salaries	66,480	46,750	53,570	53,366
		Establishment.				
		Inspectors' Offices—				
8	8	Clerks (less than 200)	4,620	4,900	4,620	4,386
14	14	Servants	858	850	786	858
		Assistant Inspectors' Offices—				
...	3	Clerks (less than 200)	900	...	...	...
...	3	Servants	216	...	...	...
		Deputy Inspectors' Offices—				
19	19	Clerks (less than 200)	3,924	3,960	3,924	3,974
19	27	Servants	1,944	1,368	1,368	1,360
		Total Establishment	12,462	11,078	10,698	10,578
		Carried over	78,942	57,828	64,268	63,944

22.—EDUCATION—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Inspection—*continued.*				
		Brought forward -	78,942	57,828	64,268	63,944
		Allowances.				
		Travelling Allowances of Circle Inspectors and District Inspectors - - - -	15,225	9,000	11,090	10,065
		Travelling Allowances of Establishment - -	1,467	823	823	883
		Total Allowances -	16,692	9,823	11,913	10,948
		Supplies and Services.				
		Purchase of Tents - - - -	270	144	144	191
		Contingencies.				
		Rents, Rates, and Taxes - - -	12	12	...	511
		Postage Charges - - - -	3,735	2,723	2,725	2,799
		Telegram Charges - - - -	65	35	35	25
		Purchase and Repair of Furniture - -	1,450	400	410	125
		Country Stationery - - -	257	100	180	...
		Hot-weather Charges - - -	440	280	280	259
		Conveyance of Forms - - -	58	35	78	...
		Carriage of Stationery - - -	45	...	...	...
		Office Expenses and Miscellaneous - -	2,364	1,600	1,947	1,614
		Total Contingencies -	8,426	5,185	5,655	5,333
		TOTAL INSPECTION, PROVINCIAL -	1,04,330	72,980	81,980	80,416
		INSPECTION, LOCAL - -	60	150	60	60
		Total Inspection -	1,04,390	73,130	82,040	80,476
		Government Colleges, General.				
		ARTS COLLEGES, ENGLISH AND ORIENTAL.				
		Salaries.				
1	1	Principal - - - -	4,000	5,000	6,000	6,000
5	5	Professors and Assistant Professors -	11,400	11,100	11,400	11,380
3	3	Masters and Assistants - -	2,040	2,100	2,040	2,040
		Total Salaries -	17,440	18,200	19,440	19,420
		Establishment.				
1	1	Clerk - - - -	150	150	150	150
3	3	Servants - - - -	186	186	186	186
		Total Establishment -	336	336	336	336
		Supplies and Services.				
		Petty Construction and Repairs - -	70	70	70	21
		Contingencies.				
		Rents, Rates, and Taxes - - -	180	180	180	30
		Purchase of Furniture - - -	300	200	220	448
		Postage Charges - - - -	10	10	10	...
		Country Stationery - - - -	9	4	4	...
		Carriage of Stationery - - -	5	...	...	...
		Office Expenses and Miscellaneous - -	210	80	100	206
		Total Contingencies -	714	474	514	684
		Total Government Colleges, General -	18,560	19,080	20,360	20,461
		Government Schools, General.				
		SECONDARY SCHOOLS FOR BOYS AND GIRLS. (ENGLISH AND VERNACULAR)—PROVINCIAL.				
		High Schools.				
52	54	Masters - - - -	34,442	33,700	34,962	30,454
18	17	Servants - - - -	849	897	897	748
		Country Stationery - - -	262	250	257	...
		Contingencies - - -	1,741	1,400	1,452	830
		Middle Schools.				
		1st Grade, Ordinary.				
104	29	Masters - - - -	11,760	12,500	39,168	36,154
39	19	Servants - - - -	615	700	1,893	1,799
		Country Stationery - - -	105	175	609	...
		Contingencies - - -	515	520	1,850	1,530
		Rajkumar School.				
4	4	Masters - - - -	2,400	2,250	2,400	2,184
8	8	Servants - - - -	444	444	444	444
		Contingencies - - -	800	600	872	643
		2nd Grade.				
102	20	Masters - - - -	2,988	5,600	18,168	17,847
33	4	Servants - - - -	156	330	1,196	1,110
		Country Stationery - - -	120	135	594	...
		Contingencies - - -	215	210	901	1,152
		TOTAL SECONDARY SCHOOLS FOR BOYS AND GIRLS (ENGLISH AND VERNACULAR), PROVINCIAL - - -	57,412	59,711	1,05,663	94,895

22.—EDUCATION—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Government Schools, General—*continued.*				
		SECONDARY SCHOOLS FOR BOYS AND GIRLS (ENGLISH AND VERNACULAR), LOCAL.				
		Middle Schools.				
		1st Grade.				
25	26	Masters - - - -	5,090	4,380	4,369	4,640
6	6	Servants - - - -	250	250	250	246
		Contingencies - - -	110	100	133	84
		2nd Grade.				
340	366	Masters - - - -	38,995	36,900	37,565	36,752
12	12	Servants - - - -	366	320	352	294
		Contingencies - - -	1,280	1,000	1,209	980
		TOTAL SECONDARY SCHOOLS FOR BOYS, &c., LOCAL - - -	46,091	42,950	43,878	42,996
		PRIMARY SCHOOLS FOR BOYS AND GIRLS, PROVINCIAL.				
		Upper Primary Schools.				
95	61	Masters - - - -	6,258	6,400	9,996	9,197
17	10	Servants - - - -	432	600	690	704
		Country Stationery - - -	245	320	440	...
		Contingencies - - -	986	1,000	1,231	846
		Lower Primary Schools.				
111	31	Masters - - - -	3,744	3,800	12,120	11,342
21	7	Servants - - - -	264	500	819	740
		Country Stationery - - -	159	145	334	...
		Contingencies - - -	452	500	1,201	1,064
		TOTAL PRIMARY SCHOOLS FOR BOYS AND GIRLS, PROVINCIAL - -	12,540	13,265	26,831	23,893
		PRIMARY SCHOOLS FOR BOYS AND GIRLS, LOCAL.				
		Upper Primary Schools.				
1,234	1,346	Masters - - - -	1,00,534	95,200	95,745	93,222
20	21	Servants - - - -	705	640	644	630
		Contingencies - - -	3,832	3,000	3,881	2,180
		Lower Primary Schools.				
66	108	Masters - - - -	8,349	5,800	5,095	4,192
14	14	Servants - - - -	451	430	479	416
		Contingencies - - -	629	600	802	357
		Extra provision for primary education -	50,000	...	25,000	...
		TOTAL PRIMARY SCHOOLS FOR BOYS AND GIRLS—LOCAL-	1,64,500	1,05,670	1,31,646	1,00,997
		EXPENDITURE ON PETTY CONSTRUCTION AND REPAIRS PAID FROM THE EDUCATIONAL BUDGET—PROVINCIAL				
		Secondary Schools.				
		High Schools - - - -	1,680	1,750	1,767	556
		Rajkumâr School - - - -	...	...	...	47
		Middle Schools, 1st grade, ordinary - -	860	1,800	2,120	2,419
		Ditto 2nd grade - - -	525	1,500	1,840	1,738
		Primary Schools.				
		Upper Primary Schools - - -	3,335	2,000	2,910	900
		Lower ditto - - -	1,213	1,500	1,746	2,656
		TOTAL EXPENDITURE ON PETTY CONSTRUCTION AND REPAIRS PAID FROM THE EDUCATIONAL BUDGET—PROVINCIAL - - - -	7,613	8,550	10,383	8,316

22.—EDUCATION—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Government Schools, General—*contd.*	Rs.	Rs.	Rs.	Rs.
EXPENDITURE ON PETTY CONSTRUCTION AND REPAIRS PAID FROM THE EDUCATIONAL BUDGET—LOCAL.				
Secondary Schools.				
Middle Schools, 1st grade - - -	620	300	220	546
Ditto, 2nd grade - - -	4,960	4,000	4,695	6,050
Primary Schools.				
Upper Primary Schools - - -	21,267	21,000	21,642	21,159
Lower ditto - - -	2,970	2,500	2,869	462
TOTAL EXPENDITURE ON PETTY CONSTRUCTION AND REPAIRS, ETC.—LOCAL - - -	29,817	27,800	29,426	28,217
EXPENDITURE ON FURNITURE AND APPARATUS PAID FROM THE EDUCATIONAL BUDGET—PROVINCIAL.				
Secondary Schools.				
High Schools - - - -	1,130	1,300	1,380	1,004
Middle Schools, 1st grade, ordinary - -	525	1,500	1,765	2,383
Ditto Rajkumar School - -	105	74	75	100
Ditto 2nd grade - - -	350	1,200	1,734	1,315
Primary Schools.				
Upper Primary Schools - - -	575	500	707	630
Lower ditto - - -	480	700	934	808
TOTAL EXPENDITURE ON FURNITURE AND APPARATUS, ETC.—PROVINCIAL - - -	3,165	5,274	6,595	6,240
PAYMENTS IN SUPPORT OF MUNICIPAL AND LOCAL SCHOOLS (PROVINCIAL) - - -	25,170	21,300	6,378	8,807
EXPENDITURE ON FURNITURE AND APPARATUS PAID FROM THE EDUCATIONAL BUDGET—LOCAL.				
Secondary Schools.				
Middle Schools, 1st grade - - -	120	100	116	317
Ditto, 2nd grade - - -	1,688	1,200	1,458	1,205
Primary Schools.				
Upper Primary Schools - - -	4,843	4,000	4,528	5,009
Lower ditto - - -	651	350	358	217
TOTAL EXPENDITURE ON FURNITURE AND APPARATUS, ETC.—LOCAL - -	7,302	5,650	6,460	6,748
TOTAL PROVINCIAL SUB-HEADS -	1,05,900	1,08,100	1,55,850	1,42,151
TOTAL LOCAL SUB-HEADS -	2,47,710	1,82,070	2,11,410	1,78,958
Total Government Schools, General -	3,53,610	2,90,170	3,67,260	3,21,109
Government Schools, Special.				
TRAINING SCHOOLS.				
Salaries.				
Numbers 1892-93: ... / 1893-94: 1 — Superintendent - - -	4,560	5,700	...	...
Numbers 1892-93: 19 / 1893-94: 18 — Masters - - - -	9,816	9,600	13,992	14,153
Numbers 1892-93: 1 / 1893-94: 1 — Lady Superintendent - -	2,400	2,400	2,400	2,400
Total Salaries -	16,776	17,700	16,392	16,553
Establishment.				
Numbers 1892-93: 12 / 1893-94: 12 — Servants - - - -	648	648	648	647
Stipends to Pupils - - -	14,052	11,510	13,428	10,431
Numbers 1892-93: 9 / 1893-94: 9 — Boarding House Establishment -	444	444	444	444
Total Establishment -	15,144	12,602	14,520	11,522
Contingencies.				
Postage Charges - - - -	70	25	65	18
Country Stationery - - - -	348	300	348	...
Office Expenses and Miscellaneous - -	2,697	2,300	2,566	2,279
Total Contingencies -	3,115	2,625	2,979	2,297
TOTAL TRAINING SCHOOLS -	35,035	32,927	33,891	30,372
Carried over -	35 035	32,927	33,891	30,372

22.—EDUCATION—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Government Schools, Special—*continued.*	Rs.	Rs.	Rs.	Rs.
		Brought forward -	35,035	32,927	33,891	30,372
		INDUSTRIAL SCHOOLS.				
8		Masters - - - -	...	290	1,224	1,093
		Contingencies - - -	...	...	31	9
		TOTAL INDUSTRIAL SCHOOLS -	...	290	1,255	1,102
		AGRICULTURAL SCHOOL. *Salaries.*				
		Principal (allowance 50) - -	600	600	600	600
3	3	Masters - - - -	2,700	2,200	2,700	1,809
		Total Salaries -	3,300	2,800	3,300	2,409
		Establishment.				
3	3	Servants - - - -	156	156	156	134
		Contingencies.				
		Miscellaneous - - - -	1,129	1,000	1,114	905
		TOTAL AGRICULTURAL SCHOOL -	4,585	3,956	4,570	3,448
		ENGINEERING SCHOOL. *Establishment.*				
2	2	Master and Assistant - -	2,520	2,450	2,520	2,615
1	1	Servant - - - -	60	64	60	148
		Total Establishment -	2,580	2,514	2,580	2 763
		Contingencies.				
		Country Stationery - - - -	40	36	36	...
		Miscellaneous - - - -	310	200	250	82
		Total Contingencies -	350	236	286	82
		TOTAL ENGINEERING SCHOOL -	2,930	2,750	2,866	2,845
		EXPENDITURE ON PETTY CONSTRUCTION AND REPAIRS PAID FROM THE EDUCATIONAL BUDGET—PROVINCIAL.				
		Training Schools - - - -	1,380	1,000	1,400	1,191
		Industrial Schools - - - -	...	...	18	...
		Agricultural Schools - - - -	80	80	80	46
		TOTAL EXPENDITURE ON PETTY CONSTRUCTION, ETC.—PROVINCIAL - -	1,460	1,080	1,498	1,237
		EXPENDITURE ON FURNITURE AND APPARATUS PAID FROM THE EDUCATIONAL BUDGET—PROVINCIAL.				
		Training Schools - - - -	595	500	500	638
		Industrial School - - - -	...	1	25	8
		Agricultural Schools - - - -	415	300	415	589
		Engineering Schools - - - -	400	76	80	6
		TOTAL EXPENDITURE ON FURNITURE, ETC.—PROVINCIAL -	1,410	877	1,020	1,241
		Total Government Schools, Special -	45,420	41,880	45,100	40,245
		Grants-in-Aid.				
		GRANTS-IN-AID TO COLLEGES AND SCHOOLS, PROVINCIAL.				
		Colleges, General - - -	1,800	1,350	1,200	1,000
		Colleges, Special - - - -	1,200	1,200	1,200	1,400
		Secondary Schools - - -	37,740	37,040	37,040	35,032
		Primary Schools - - -	6,636	6,708	6,708	7,771
		Total Grants-in-Aid to Colleges and Schools, Provincial	47,376	46,298	46,148	45,203
		PAYMENTS BY RESULTS, PROVINCIAL - -	8,300	7,800	7,800	17,614
		PAYMENTS FOR EUROPEAN AND EURASIAN ORPHAN BOYS, PROVINCIAL - - - -	1,960	2,500	1,960	3,051
		PAYMENTS BY RESULTS, LOCAL - - -	36,440	38,480	35,780	13,519
		PRIZES, PROVINCIAL - - -	835	600	600	478

22.—EDUCATION—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Grants-in-Aid—*continued.*	Rs.	Rs.	Rs.	Rs.
TOWARDS BUILDINGS PAID FROM THE EDUCATIONAL BUDGET, PROVINCIAL.				
Secondary Schools - - -	9,197	3,000	3,402	75
Primary Schools - - - -	550	100	50	...
	9,747	3,100	3,452	75
TOWARDS BUILDINGS PAID FROM THE EDUCATIONAL BUDGET, LOCAL.				
Primary Schools - - - -	120	15	...	...
FOR FURNITURE AND APPARATUS PAID FROM THE EDUCATIONAL BUDGET—PROVINCIAL.				
Colleges, General - - - -	...	1,000	...	...
Secondary Schools - - -	2,209	500	1,150	...
Primary Schools - - - -	543	50	120	...
	2,752	1,550	1,270	...
FOR FURNITURE AND APPARATUS PAID FROM THE EDUCATIONAL BUDGET, LOCAL.				
Primary Schools - - -	...	157	...	...
TOTAL PROVINCIAL SUB-HEADS -	70,970	61,850	61,230	66,421
TOTAL LOCAL SUB-HEADS -	36,560	38,650	35,780	13,519
Total Grants-in-Aid -	1,07,530	1,00,500	97,010	79,940
Scholarships.				
SCHOLARSHIPS, PROVINCIAL.				
IN PROFESSIONAL OR ARTS COLLEGES - -	11,040	7,000	7,320	5,326
IN SECONDARY SCHOOLS.				
High Schools - - - -	9,216	7,800	8,400	7,538
Middle Schools - - - -	1,068	2,300	1,068	3,493
TOTAL -	10,284	10,100	9,468	11,031
IN PRIMARY SCHOOLS.				
Vernacular Schools - - -				
Boys' Schools - - - -				
Girls' Schools - - - -				
Schools - - - -				
TOTAL -	1,676	1,500	6,302	3,061
TOTAL SCHOLARSHIPS, PROVINCIAL -	23,000	18,600	23,090	19,418
SCHOLARSHIPS, LOCAL.				
IN PRIMARY SCHOOLS.				
Village Boys' Schools - - -	14,000	12,000	13,200	11,037
Village Girls' Schools - - -	400		400	
TOTAL SCHOLARSHIPS IN PRIMARY SCHOOLS -	14,400	12,000	13,600	11,037
TOTAL SCHOLARSHIPS, LOCAL -	14,400	12,000	13,600	11,037
Total Scholarships -	37,400	30,600	36,690	30,455
Miscellaneous, Provincial.				
GRANTS FOR ENCOURAGEMENT OF LITERATURE.				
Grants for Encouragement of Vernacular Publications -	1,400	1,000	1,400	898
TOTAL GRANTS FOR ENCOURAGEMENT OF LITERATURE -				
GOVERNMENT BOOK DEPÔT.				
Establishment.				
Clerks - - - -	1,020	1,020	1,020	953
Servants - - - -	...	...	...	6
Total Establishment -	1,020	1,020	1,020	959
Supplies and Services.				
Purchase of Books - - -	27,000	10,000	27,000	29,995
Commission - - - -	320	...	320	...
Total Supplies and Services -	27,320	10,000	27,320	29,995
Contingencies.				
Office Expenses and Miscellaneous -	3,000	1,500	3,000	2,721
TOTAL GOVERNMENT BOOK DEPÔT -	31,340	12,520	31,340	33,675

Numbers.	
1892-93.	1893-94.
3	3

22.—EDUCATION—*concluded.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		PRINTING OF BOOKS.				
		Establishment.				
2	2	Clerks - - - -	456	456	456	456
7	7	Servants - - - -	456	456	456	480
		Total Establishment -	912	912	912	936
		Contingencies.				
		Office Expenses and Miscellaneous - -	220	152	200	62
		TOTAL PRINTING OF BOOKS -	1,132	1,064	1,112	998
		MISCELLANEOUS.				
		Education Gazette - - -	...	...	390	...
		Remuneration to Middle School Examiners - -	2,300	2,022	1,700	1,453
		Other charges connected with Middle School Examinations - - -	700	374	700	1,168
		Miscellaneous - - - -	588	500	598	304
		TOTAL MISCELLANEOUS -	3,588	2,896	3,388	2,925
		Total Miscellaneous, Provincial - -	37,460	17,480	37,240	38,496
		Miscellaneous, Local - - -	100	30	50	...
		Total Miscellaneous -	37,560	17,510	37,290	38,496

23.—ECCLESIASTICAL.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Ecclesiastical Establishments - - -	46,000	45,000	43,000	39,708
Cemetery Establishment - - -	2,000	2,000	2,000	1,932
TOTAL -	48,000	47,000	45,000	41,640

DETAILS.

Numbers. 1892-93.	Numbers. 1893-94.	Ecclesiastical Establishments.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		CHURCH OF ENGLAND.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
2	3	Senior Chaplains (800) - -	28,800	34,000	19,200	30,235
2	1	Junior Chaplain (500) - -	6,000		12,000	
		Allowance to Ministers for Wesleyan and Presbyterian soldiers - -	2,338	3,000	2,049	1,978
		Total Salaries -	37,138	37,000	33,249	32,213
		Establishment.				
4	4	Clerks - - - -	576	576	576	576
23	23	Servants - - - -	1,464	1,464	1,464	1,460
		Total Establishment -	2,040	2,040	2,040	2,036
		Allowances.				
		Travelling Allowance on duty - -	4,786	4,200	5,586	3,816
		Ditto for joining appointments -	600	200	600	198
		Conveyance Allowances - - -	360	560	600	300
		Total Allowances	5,746	4,960	6,786	4,314
		Contingencies.				
		Postage Charges - - - -	46	35	43	35
		Miscellaneous - - - -	1,030	965	890	1,110
		Total Contingencies -	1,076	1,000	933	1,145
					43,008	
		Deduct—For rounding -			8	
		Total Ecclesiastical Establishments -	46,000	45,000	43,000	39,708

24.—MEDICAL.(a)

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
Medical Establishment - - - -	1,88,000	1,81,000	1,92,000	1,82,728
Hospitals and Dispensaries - - -	58,400	58,650	58,000	57,069
Sanitation and Vaccination - - -	71,200	44,780	76,500	9,433
Grants for Medical Purposes - - -	360	360	360	15
Medical School and College - - -	...	40	...	...
Lunatic Asylum - - - -	16,900	17,100	17,100	16,001
Refunds - - - -	140	70	40	109
TOTAL PROVINCIAL -	3,35,000	3,02,000	3,44,000	2,65,355
LOCAL.				
Medical Establishment - - -	1,090	1,050	1,090	1,015
Hospitals and Dispensaries - - -	24,900	21,450	24,170	11,700
Sanitation and Vaccination - - -	39,660	35,000	38,590	35,700
Grants for Medical Purposes - - -	3,350	3,500	3,150	1,734
TOTAL LOCAL -	69 000	61,000	67,000	50,149
TOTAL -	4,04,000	3,63,000	4,11,000	3,15,504

(a) Budget Estimate proposed by the Deputy Surgeon-General, Central Provinces, except salaries of Medical Officers and Local Expenditure.

24.—MEDICAL—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Medical Establishment.	Rs.	Rs.	Rs.	Rs.
		MEDICAL ESTABLISHMENT, PROVINCIAL.				
		SUPERINTENDENCE.				
		SALARIES.				
1	1	Deputy Surgeon-General (1,800) -	21,600	17,600	21,600	21,600
		DISTRICT MEDICAL OFFICERS.				
		Salaries.				
1	1	Brigade Surgeon (950) - -	11,400	13,000	13,117	13,638
...	3	Surgeons-Lieut.-Col. 2 (1,050), 1 (950) -	36,600	33,400	...	...
8	5	Surgeons-Major, 1 (850), 4 (750) (*a*) -	46,200	44,800	85,200	67,056
5	4	Surgeons-Captain (550) (*a*) - -	26,400	25,000	33,000	40,350
4	5	Uncovenanted Medical Officers, 1 (450), 4 (350) (*a*) - - -	22,200	22,500	18,000	18,712
		Assistant Surgeons - - -	...	1,020	...	143
		Allowance to ditto for medical charge of district	...	970	...	189
		Allowances to Regimental Officers for Civil Duty - - - -	1,122	1,330	1,122	2,157
2	2	Assistants to Civil Surgeons 1 (200), 1 (160)	4,320	4,280	4,320	3,997
			1,48,242		1,54,759	
		Deduct—Probable Savings -	2,242		*3,459*	
		Total Salaries -	1,46,000	1,46,300	1,51,300	1,46,242
		Establishment.				
1	1	Clerk - - - -	120	20	120	120
3	3	Servants - - - -	162	144	162	144
		Total Establishment -	282	164	282	264
		Allowances.				
		Travelling Allowances - - -	9,120	9,000	9,139	7,606
		Palki Allowances to Hospital Assistants - -	800	800	800	796
		Total Allowances -	9,920	9,800	9,939	8,402
		Contingencies.				
		Postage Charges - - - -	1,180	870	825	763
		Telegram Charges - - - -	425	105	32	44
		Tour Charges - - - -	935	475	935	887
		Miscellaneous - - - -	158	336	187	...
		Total Contingencies - -	2,698	1,786	1,979	1,694
		TOTAL DISTRICT MEDICAL OFFICERS -	1,58,900	1,58,050	1,63,500	1,56,602
		RESERVE MEDICAL SUBORDINATES.				
1	1	Assistant Surgeon (100) - -	1,200	750	1,200	1,652
26	28	Hospital Assistants - - -	9,480	4,600	8,700	2,874
			10,680		9,900	
		Deduct—Probable Savings - -	*3,180*		*3,000*	
		TOTAL RESERVE MEDICAL SUBORDINATES -	7,500	5,350	6,900	4,526
		TOTAL MEDICAL ESTABLISHMENT, PROVINCIAL -	1,88,000	1,81,000	1,92,000	1,82,728
		MEDICAL ESTABLISHMENT, LOCAL				
		Establishment.				
6	6	Clerks - - - - -	1,090	1,050	1,090	1,015
		Total Medical Establishment -	1,89,090	1,82,050	1,93,090	1,83,743

(*a*) These Officers, except the Civil Surgeon, Nagpur, receive also local allowances for Medical and Administrative charge of Jails (see page 33), and two of the Senior Officers, *viz.*, the Civil Surgeons of Nagpur and Jubbulpore, receive allowances for the charge of Lunatic Asylums (see page 51).

24.—MEDICAL—*continued.*

Numbers. 1892-93.	Numbers. 1893-94	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Hospitals and Dispensaries.	Rs.	Rs.	Rs.	Rs.
		MOFUSSIL HOSPITALS AND DISPENSARIES, PROVINCIAL.				
		Salaries.				
7	7	Assistant Surgeons 1 (200), 2 (150), 4 (100)	10,800	9,700	10,800	9,052
		Hospital Assistants—				
24	27	1st class (55) - - -	17,820		15,840	
6	6	Do. do. (35) - - -	2,520		2,520	
21	23	2nd do. (35) - - -	9,060	39,000	8,820	38,085
5	5	Do. do. (25) - - -	1,500		1,500	
21	14	3rd do. (25) - - -	4,200		6,300	
1	4	Do. do. (20) - - -	960		240	
2	1	Native Doctor (20) - - -	240	...	720	...
		Allowances to Hospital Assistants -	420	550	660	661
		Provision for increase of pay of Hospital Assistants - - -	2,880		2,880	
			51,000		50,280	
		Deduct—Probable Savings -	*1,572*		*1,210*	
		Total Salaries -	49,428	49,250	49,070	47,798
		Establishment.				
12	12	Servants - - -	834	850	786	825
		Allowances.				
		Travelling Allowances of Hospital Assistants -	1,870	3,410	1,870	2,693
		Supplies and Services.				
		Stipends to Medical Pupils - - -	720	500	720	533
		Cost of Medicines and Instruments - -	4,125	3,700	4,125	3,580
		Total Supplies and Services -	4,845	4,200	4,845	4,113
		Contingencies.				
		Hospital Charges - - - -	184	140	174	132
		Country Stationery - - - -	9	30	15	...
		Office Expenses and Miscellaneous - -	990	530	1,000	1,268
		Total Contingencies -	1,183	700	1,189	1,400
		Grants to Hospitals and Dispensaries - -	240	240	240	240
		TOTAL MOFUSSIL HOSPITALS AND DISPENSARIES, PROVINCIAL - -	58,400	58,650	58,000	57,069
		MOFUSSIL HOSPITALS AND DISPENSARIES, LOCAL.				
		Establishment.				
1	1	Hospital Assistant - - -	300	...	300	...
20	20	Compounders and Dressers - -	1,719	1,680	1,727	1,668
38	38	Servants - - - -	1,199	1,180	1,278	1,105
		Total Establishment -	3,218	2,860	3,305	2,773
		Allowances.				
		Travelling Allowances - - -	15	...	15	...
		Supplies and Services.				
		Cost of English Medicines and Instruments - -	5,320	4,700	4,950	4,305
		Diet of Patients - - - -	540	340	520	245
		Country Medicines - - - -	740	550	730	539
		Clothing and Bedding - - -	345	120	295	75
		Petty Construction and Repairs - - -	3,875	4,930	6,930	1,189
		Miscellaneous - - - -	640	360	...	339
		Total Supplies and Services -	11,460	11,000	13,425	6,692
		Contingencies.				
		Purchase and Repairs of Furniture - -	488	250	508	149
		Carriage of Stationery - - -	15	...	...	...
		Rents, Rates, and Taxes - - -	310	300	310	258
		Country Stationery - - - -	40	...	...	..
		Miscellaneous - - - -	...	90	692	18
		Total Contingencies -	853	640	1,510	425
		TOTAL MOFUSSIL HOSPITALS AND DISPENSARIES, LOCAL - - -	15,546	14,500	18,255	9,890
		GRANTS TO HOSPITALS AND DISPENSARIES, LOCAL.				
		Grants to Hospitals and Dispensaries - -	6,765	4,450	4,625	1,810
		Contribution to Countess of Dufferin's Fund -	2,589	2,500	1,290	...
		TOTAL GRANTS TO HOSPITALS AND DISPENSARIES, LOCAL.	9,354	6,950	5,915	1,810
		TOTAL PROVINCIAL SUB-HEADS -	58,400	58,650	58,000	57,069
		TOTAL LOCAL SUB-HEADS - -	24,900	21,450	24,170	11,700
		Total Hospitals and Dispensaries -	83,300	80,100	82,170	68,769

24.—MEDICAL—*continued.*

Numbers 1892-93	Numbers 1893-94	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Sanitation and Vaccination.	Rs.	Rs.	Rs.	Rs.
		SANITATION AND VACCINATION, PROVINCIAL.				
		SUPERINTENDENCE.				
		Establishment.				
7	7	Clerks - - - -	5,460	5,460	5,460	5,413
7	7	Servants - - - -	414	444	444	444
		Total Establishment -	5 874	5,904	5,904	5,857
		Allowances.				
		Travelling Allowances - - -	2,006	1,546	2,000	1,691
		Contingencies.				
		Postage Charges - - - -	600	460	600	460
		Country Stationery - - -	70	15	20	...
		Telegram Charges - - -	100	140	80	118
		Carriage of Stationery - - -	2	2	2	...
		Rents, Rates, and Taxes - - -	...	5	...	300
		Conveyance of Forms - - -	350	10	350	...
		Hot-weather Charges - - -	148	178	148	129
		Office Expenses and Miscellaneous - -	4,050	1,140	2,916	692
		Total Contingencies -	5,320	1,950	4,116	1,699
		TOTAL SUPERINTENDENCE -	13,200	9,400	12,020	9,247
		SANITARY BOARD AND VILLAGE SANITATION.				
		SANITARY BOARD.				
		Establishment.				
1	1	Clerk - - - -	420	360	360	...
		VILLAGE SANITATION.				
		Salaries.				
4	4	Sanitary Inspectors - -	5,400	2,600	7,200	38
		Establishment.				
18	18	Clerks - - - -	3,084	1,600	4,320	...
		Allowances.				
		Travelling Allowance of Inspectors - -	2,600	820	2,600	1
		Contingencies.				
		Sanitary Improvements in Villages, etc. -	46,328	30,000	50,000	147
		Postage Charges - - - -	100	...	...	...
		Country Stationery - - -	48	...	...	...
		Miscellaneous - - - -	20	...	...	...
		TOTAL SANITARY BOARD AND VILLAGE SANITATION -	58,000	35,380	64,480	186
		TOTAL SANITATION AND VACCINATION, PROVINCIAL -	71,200	44,780	76,500	9,433
		SANITATION AND VACCINATION, LOCAL.				
		Establishment.				
25	25	Native Superintendents - - / Ditto employed in Feudatory States -	9,145	8,500	9,240	8,900
193	193	Vaccinators - - -	23,086	20,000	22,593	21,570
18	19	Ditto in Feudatory States -	2,010	1,550	1,790	1,713
		Allowances to Vaccinators - -	2,485	2,750	2,338	1,108
33	25	Servants - - -	1,050	700	1,015	1,045
		Total Establishment -	37,776	33,500	36,976	34,336
		Allowances.				
		Travelling Allowances - - -	463	300	400	193
		Contingencies.				
		Country Stationery - - -	88	...	...	...
		Carriage of Stationery - - -	24	...	...	...
		Miscellaneous - - - -	1,309	1,200	1,214	1,171
		Total Contingencies -	1,421	1,200	1,214	1,171
		TOTAL SANITATION AND VACCINATION, LOCAL -	39,660	35,000	38,590	35,700
		Total Sanitation and Vaccination -	1,10,860	79,780	1,15,090	45,133

24.—MEDICAL—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Lunatic Asylum.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
		Superintendents' Allowance (Jubbulpore 250), (Nagpur 150) (*a*) - -	4,800	4,600	4,800	4,419
2	2	Hospital Assistants (55) - -	1,320	1,250	1,320	1,269
		Allowance to Hospital Assistants -	480	450	480	429
			6,600		6,600	
		Deduct—Probable Savings -	780		455	
		Total Salaries -	5,820	6,300	6,145	6,117
		Establishment.				
7	7	Guards - - - -	672	600	648	507
20	19	Matrons and Overseers - -	1,368	1,200	1,440	1,111
2	2	Clerks - - - -	360	360	360	322
2	2	Gardeners - - - -	156	150	156	151
8	4	Servants - - - -	240	300	492	200
			2,796		3,096	
		Deduct—Probable Savings -	341		305	
		Total Establishment -	2,455	2,610	2,791	2,291
		Allowances.				
		Travelling Allowance - - - -	...	5	...	...
		Supplies and Services.				
		Diet of Patients - - - -	6,300	6,245	6,108	6,039
		Clothing and Bedding - - - -	1,020	670	870	658
		Raw Materials for Manufactures - - -	558	680	558	417
		Garden and Farm Expenses - - -	335	150	95	105
		Total Supplies and Services -	8,213	7,745	7,631	7,219
		Contingencies.				
		Postage Charges - - - -	13	10	12	15
		Telegram Charges - - - -	...	5	...	...
		Country Stationery - - - -	24	10	10	...
		Miscellaneous - - - -	375	415	511	359
		Total Contingencies -	412	440	533	374
		Total Lunatic Asylum -	16,900	17,100	17,100	16,001

(*a*) See footnote (*a*), page 48.

25.—POLITICAL.

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
		Political Agents—				
		1 Political Agent for the Chhattisgarh Feudatories (1,333⅓)[4] - - -	15,360	21,000	15,360	13,313
		Establishment.				
...	8	Superintendents and Clerks - -	4,500	2,300	...	...
...	6	Servants - - - -	480	210	...	...
		Total Establishment -	4,980	2,510	...	...
		Allowances.				
		Travelling Allowance - - -	1,050	1,350	1,200	871
		Contingencies.				
		Postage Charges - - - -	800	500	...	...
		Telegram Charges - - - -	25	15	...	...
		Hot Weather Charges - - - -	92	50	...	...
		Tour Charges - - - -	550	200	...	...
		Purchase and Repair of Tents - - -	248	100	...	...
		Purchase and Repair of Furniture - - -	180	15	...	...
		Country Stationery - - - -	300	10	...	...
		Carriage of Stationery - - -	25	...	...	...
		Office Expenses and Miscellaneous - -	100	250	...	...
		Total Contingencies -	2,320	1,140	...	...
		Total Political Agents -	23,710	26,000	16,560	14,184
		Durbar Presents, &c. -	500	500	500	...
		Miscellaneous - - - -	790	500	940	1,143
		TOTAL -	25,000	27,000	18,000	15,327

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Imperial.	Rs.	Rs.	Rs.	Rs.
Veterinary & Stallion Charges	6,000	2,000	...	...
Census	...	8,000	8,000	75,715
Total Imperial	6,000	10,000	8,000	75,715
Provincial.				
Provincial Museums	1,550	1,560	1,610	1,556
Imperial Institute	500	500	...	...
Experimental Cultivation	12,100	12,600	12,510	12,786
Veterinary & Stallion Charges	5,310	3,600	3,050	3,668
Botanical and other Public Gardens	22,700	22,000	21,880	20,427
Inspector of Factories	...	...	...	32
Registration of Railway Traffic	720	720	720	720
Provincial Statistics	10,890	11,000	10,200	9,899
Miscellaneous	220	20	20	...
Refunds	10	...	10	...
Total Provincial	54,000	52,000	50,000	49,088
Local.				
Public Exhibitions and Fairs	8,800	6,400	9,000	4,969
Botanical and other Public Gardens	1,200	1,000	1,040	696
Miscellaneous	1,000	600	960	484
Total Local	11,000	8,000	11,000	6,149
TOTAL	71,000	70,000	69,000	1,30,952

Details.

Numbers. 1892-93.	Numbers. 1893-94.		Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Provincial Museums.	Rs.	Rs.	Rs.	Rs.
		Establishment.				
2	2	Clerks	444	460	504	443
5	5	Servants	346	340	346	353
		Total Establishment	790	800	850	796
		Supplies and Services.				
		Donation to Museums	760	760	760	760
		Total Provincial Museums	1,550	1,560	1,610	1,556
		Experimental Cultivation.				
		Farms.				
		Salaries.				
1	1	Superintendent (150)	1,800	2,000	2,100	...
		Establishment.				
2	2	Clerks and Overseers	1,140	1,200	1,140	3,535
19	19	Servants	1,584	1,460	1,584	1,406
		Total Establishment	2,724	2,660	2,724	4,941
		Allowances.				
		Travelling Allowance	100	90	100	...
		Supplies and Services.				
		Charges for Seed Garden	75	50	75	70
		Farm Buildings	1,000	1,000	1,250	...
		Total Supplies and Services	1,075	1,050	1,325	70
		Contingencies.				
		Telegram Charges	10	10	...	1
		Postage Charges	10	10	10	1
		Country Stationery	10	10	10	...
		Miscellaneous	3,371	4,000	3,241	6,447
		Total Contingencies	3,401	4,030	3,261	6,449
		Total Farms	9,100	9,830	9,510	11,460
		Agricultural Experiments.				
		Cost of Improved Agricultural Implements	...	...	3,000	1,326
		Charges on account of Miscellaneous Experiments	3,000	2,770		
		Total Experimental Cultivation	12,100	12,600	12,510	12,786

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Veterinary & Stallion Charges.				
		IMPERIAL.				
...	1	Civil Veterinary Superintendent -	10,800	1,720	...	...
		Travelling allowance - -	1,800	280	...	...
			12,600			
		Deduct—Moiety debitable to Berar Administration - -	*6,300*			
			6,300			
		Deduct—For rounding - -	*300*			
		TOTAL VETERINARY AND STALLION CHARGES, IMPERIAL - - -	6,000	2,000	...	...
		VETERINARY & STALLION CHARGES, PROVINCIAL				
		Establishment.				
...	1	Clerk - - - -	600	...	...	...
...	3	Servants - - -	360	230	360	362
		Total Establishment -	960	230	360	362
		Allowances.				
		Travelling allowance of Veterinary Assistants - - - -	600	180	400	65
		Contingent Charges - -	...	100	..	...
			1,560	510	760	427
		Government Bull and Stallion Charges				
		Establishment.				
2	2	Veterinary Assistants - -	600	670	600	600
		Special allowance to do. - -	840	870	840	786
6	6	Servants - - - -	360	360	...	...
			1,800	1,900	1,440	1,386
		Supplies and Services.				
		Purchase of Bulls and Stallions - - -	...	690	...	...
		Feeding and other charges - - -	250	250	250	292
		Prevention of Cattle disease - - -	1,200	250	600	1,556
		Miscellaneous - - - -	500	...	...	7
			1,950	1,190	850	1,855
			3,750	3,090	2,290	3,241
		TOTAL VETERINARY & STALLION CHARGES, PROVINCIAL -	5,310	3,600	3,050	3,668
		Total Veterinary & Stallion Charges -	11,310	5,600	3,050	3,668
		Botanical and other Public Gardens.				
		HORTICULTURAL GARDEN (MAHÁRÁJ BAGH) NÁGPÚR, PROVINCIAL.				
		Establishment.				
2	1	Clerk and Overseer - - -	240	550	600	238
38	35	Gardeners and servants - -	2,604	2,200	2,550	2,279
3	3	Menagerie servants - - -	192	190	192	123
		Total Establishment -	3,036	2,940	3,342	2,640
		Contingencies.				
		Postage Charges - - - -	10	10	8	9
		Contingent Charges of the Garden -	2,699	2,650	2,875	3,082
		Ditto of the Menagerie -	2,850	3,200	2,505	2,667
		Country Stationery - - -	5	...	...	...
		Total Contingencies -	5,564	5,860	5,388	5,758
		TOTAL HORTICULTURAL GARDEN, PROVINCIAL -	8,600	8,800	8,730	8,398

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		OTHER PUBLIC GARDENS, PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
		Station Garden Establishment at Head-Quarters of Districts.				
109	115	Servants - - - -	7,040	6,900	7,040	6,530
		Contingencies - - -	7,060	6,300	6,110	5,499
		TOTAL OTHER PUBLIC GARDENS, PROVINCIAL -	14,100	13,200	13,150	12,029
		MAINTENANCE OF GARDENS AND PARKS, LOCAL.				
		Garden Establishments (Servants) - -	500	400	398	217
		Ditto (Contingencies) -	300	100	142	79
		Donations to Gardens and Museums - -	400	500	500	400
		TOTAL MAINTENANCE OF GARDENS AND PARKS, LOCAL -	1,200	1,000	1,040	696
		TOTAL PROVINCIAL SUB-HEADS -	22,700	22,000	21,880	20,427
		TOTAL LOCAL SUB-HEADS -	1,200	1,000	1,040	696
		Total Botanical and other Public Gardens -	23,900	23,000	22,920	21,123
		Registration of Railway Traffic.				
		Establishment (Clerks) - - -	720	720	720	720
		Provincial Statistics.				
		Vital Statistics.				
		Allowances to Police Constables - -	10,698	9,900	10,008	9,895
		Contingencies - - - -	192	100	192	4
			10,890	10,000	10,200	9,899
		Local Statistics.				
		Establishment - - - -	..	885	...	...
		Travelling Allowance - - - -	...	75	...	...
		Contingencies - - - -	...	40	...	...
			...	1,000	...	...
		Total Provincial Statistics -	10,890	11,000	10,200	9,899
		Miscellaneous.				
		MISCELLANEOUS, PROVINCIAL - -	220	20	20	...
		MISCELLANEOUS, LOCAL.				
		Planting and preservation of trees on public grounds -	1,000	600	960	484
		Total Miscellaneous -	1,220	620	980	484

27.—TERRITORIAL AND POLITICAL PENSIONS.

IMPERIAL.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Territorial and Political Pensions.	Rs.	Rs.	Rs.	Rs.
Exceeding Rs. 5,000 per annum—				
PAID IN NAGPORE.				
Raja Azim Shah - - - -	50,000	50,000	50,000	50,000
Raghojee Rao - - - -	60,000	60,000	60,000	60,000
Luchmon Rao - - - -	12,000	12,000	12,000	12,000
Luxmi Bai - - - -	6,000	6,000	6,000	6,000
TOTAL NAGPORE -	1,28,000	1,28,000	1,28,000	1,28,000
KHASGEE STIPENDIARIES.				
Gunga Bai Mohiteen - - - -	9,402	9,402	9,402	9,402
Ahilojee Ahir Rao - - - -	7,500	7,500	7,500	7,500
TOTAL KHASGEE STIPENDIARIES -	16,902	16,902	16,902	16,902
Total exceeding Rs. 5,000 per annum . -	1,44,902	1,44,902	1,44,902	1,44,902
Not exceeding Rs. 5,000 per annum -	1,27,098	1,27,098	1,30,098	1,24,486
TOTAL -	2,72,000	2,72,000	2,75,000	2,69,388

27.—TERRITORIAL AND POLITICAL PENSIONS.

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Imperial.	Rs.	Rs.	Rs.	Rs.
Territorial and Political Pensions.				
Nagpore—Burhan Shá Family.				
Exceeding Rs. 5,000 per annum—				
Raja Azim Shah - - - -	50,000	50,000	50,000	50,000
Bhonsla Family.				
Exceeding Rs. 5,000 per annum—				
Raghojee Rao Janoji Family - - -	60,000	60,000	60,000	60,000
Luchmon Rao - - - -	12,000	12,000	12,000	12,000
Luxmi Bai - - - -	6,000	6,000	6,000	6,000
Not exceeding Rs. 5,000 per annum - -	12,000	12,000	12,000	12,000
Relations.				
Exceeding Rs. 5,000 per annum—				
Gunga Bai Mohiteen - - - -	9,402	9,402	9,402	9,402
Ahilojee Ahir Rao - - - -	7,500	7,500	7,500	7,500
Not exceeding Rs. 5,000 per annum - -	46,108	46,108	46,329	47,936
Servants and Dependants.				
Not exceeding Rs. 5,000 per annum - -	40,336	40,336	43,806	41,932
Ladies of the Zenana.				
Not exceeding Rs. 5,000 per annum - -	5,448	5,448	5,448	4,642
Total Bhonsla Family .	1,98,794	1,98,794	2,02,485	2,01,412
Satara Pensioners.				
Not exceeding Rs. 5,000 per annum - -	120	120	120	120
Bijragogarh Family.				
Not exceeding Rs. 5,000 per annum - -	2,418	2,418	2,418	2,417
Gond Raja of Chanda.				
Not exceeding Rs. 5,000 per annum - -	1,490	1,490	1,490	1,988
Pensions from the 2½ lakhs Fund of Saugor.				
Not exceeding Rs. 5,000 per annum - -	10,771	10,771	10,080	11,133
Gwalior Pensions—Annual Grants from Dowlut Rao Scindia.				
Not exceeding Rs. 5,000 per annum - -	7,507	7,507	7,507	1,118
Coorg Pensioners.				
Not exceeding Rs. 5,000 per annum - -	900	900	900	1,200
Total Territorial and Political Pensions .	2,72,000	2,72,000	2,75,000	2,69,388

29.—SUPERANNUATION ALLOWANCES AND PENSIONS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Provincial.	Rs.	Rs.	Rs.	Rs.
Superannuation and Retired Allowances - -	2,40,000	2,40,000	2,15,000	2,17,963
Compassionate Allowances - - -	8,000	8,000	9,400	8,059
Gratuities - - - - -	2,000	2,800	3,600	2,116
Refunds - - - - -		200	...	142
Total Provincial -	2,50,000	2,51,000	2,28,000	2,28,280
Local.				
Superannuation and Retired Allowances - -	1,000	1,000	1,000	850
TOTAL -	2,51,000	2,52,000	2,29,000	2,29,130

29.—SUPERANNUATION ALLOWANCES AND PENSIONS.

DETAILS.	Budget Estimate, 1892-93.	Lapsed since the date of framing the Budget Estimate, 1892-93.*	Amount payable in 1893-94.	New Pensions and Retired Allowances granted since the date of last Estimate.†	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Accounts, 1891-92.
Superannuation and Retired Allowances.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUPERANNUATIONS, &c., PROVL *Departments.*							
Land Revenue - -	62,304	2,114	60,190	8,360	68,550		
Excise - -	3,800	232	3,568	1,454	5,022		
Customs - -	3,864	...	3,864	...	3,864		
Forest - -	1,971	220	1,751	1,241	2,992		
Registration - -	906	36	870	...	870		
Post Office - -	3,345	321	3,024	826	3,850		
Telegraph - -	1,348	...	1,348	444	1,792		
General Administration—							
Secretariat - -	8,037	...	8,037	516	8,553		
Commissioner -	3,590	...	3,590	592	4,182		
Office of Account & Audit	6,341	...	6,341	92	6,433		
Law and Justice -	12,030	492	11,538	3,280	14,818		
Police - -	72,285	4,920	67,365	14,187	81,552		
Education - -	4,939	432	4,507	2,184	6,691		
Ecclesiastical - -	36	...	36	...	36		
Medical - -	6,894	518	6,376	330	6,706		
Political - -	...	...	...	132	132		
Stationery and Printing -	1,463	...	1,463	399	1,862		
Public Works Department -	21,950	1,919	20,031	1,500	21,531		
	2,15,103	11,204	2,03,899	35,537	2,39,436		
Add or *Deduct*—for rounding	*103*				564		
TOTAL SUPERANNUATION, &c., PROVINCIAL .	2,15,000				2,40,000	2,40,000	2,17,963
SUPERANNUATION AND RETIRED ALLOWANCES, LOCAL *Department.*							
Administration - -	355				355		
Public Works - -	645				645		
TOTAL SUPERANNUATION, &c., LOCAL - -	1,000				1,000	1,000	850
Total Superannuation and Retired Allowances	2,16,000				2,41,000	2,41,000	2,18,813

* The deductions shown in this column include the Superannuation Allowances transferred for payment to other Governments.
† Includes Superannuation Allowances transferred for payment from other Governments.

30.—STATIONERY AND PRINTING.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
Stationery purchased in the Country - -	7,000	4,580	7,940	17,598
Government Presses - - - -	68,200	66,620	65,060	60,153
Printing at Private Presses - - -	12,000	15,100	12,000	22,369
Stationery supplied from Central Stores - -	90,800	1,06,700	89,000	78,135
TOTAL PROVINCIAL -	1,78,000	1,93,000	1,74,000	1,78,255
LOCAL.				
Stationery purchased in the Country - -	...	...	770	269
Government Presses - - - -	1,100	1,100	1,300	1,020
Printing at Private Presses - - -	...	...	...	16
Stationery supplied from Central Stores	900	900	930	931
TOTAL LOCAL -	2,000	2,000	3,000	2,236
TOTAL -	1,80,000	1,95,000	1,77,000	1,80,491

30.—STATIONERY AND PRINTING—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Stationery purchased in the Country.				
STATIONERY PURCHASED IN THE COUNTRY, PROVINCIAL.				
Country Stationery.				
Land Revenue Charges of District Administration (Moiety)	1,540	1,200	...	...
Law and Justice—Criminal Courts (Moiety)	1,540	1,200	...	...
Police—District Executive Force	480	400	...	...
Government Presses { Secretariat Press	110	...	...	...
Government Presses { Jail Press	250	...	...	...
Carriage of Stationery.				
Land Revenue Charges of District Administration (Moiety)	259	50	...	...
Law and Justice—Criminal Courts (Moiety)	259	50	...	...
Police—District Executive Force	105	80	...	...
Government Presses—Secretariat Press	150	...	...	...
Conveyance of Forms.				
Land Revenue Charges of District Administration (Moiety)	796	550	...	...
Law and Justice—Criminal Courts (Moiety)	796	550	...	...
Police—District Executive Force	715	500	...	...
STATIONERY PURCHASED FOR SEVERAL DEPARTMENTS.				
Land Revenue	...	...	5,024	9,508
Excise	...	...	...	72
Registration	...	...	...	41
Post Office	...	...		3
General Administration—				
Civil Secretariat	...	...	...	253
Commissioners	...	...	...	282
Civil Office of Account and Audit	...	...	...	444
Law and Justice—Courts of Law—				
Judicial Commissioner	...	...	...	93
Courts of Small Causes	...	...	...	58
Criminal Courts	...	...	491	134
Law and Justice—Jails	...	...		643
Police (District Executive Force)	...	...	1,300	3,546
Education	...	...	...	1,959
Medical	...	...	...	426
Scientific and other Minor Departments	...	...	...	25
Stationery and Printing—				
Secretariat Press	...	...	75	111
Jail Press	...	...	1,050	...
TOTAL STATIONERY PURCHASED IN THE COUNTRY, PROVL.	7,000	4,580	7,940	17,598
STATIONERY PURCHASED IN THE COUNTRY, LOCAL	...	...	770	269
Total Stationery purchased in the Country	7,000	4,580	8,710	17,867
Government Presses.				
GOVERNMENT PRESSES, PROVINCIAL.				
SECRETARIAT PRESS.				
Establishment.				
Superintendent (300)	3,600	3,600	3,600	3,590
Clerks	1,500	1,530	1,500	1,450
Servants	480	480	480	480
Printers and Examiners	7,440	7,350	7,320	6,911
Compositors and Pressmen	30,000	31,000	28,000	27,528
Allowances for Overtime Work	700	700	700	529
Total Establishment	43,720	44,660	41,600	40,488
Supplies and Services.				
Purchase of Materials and Stock	3,000	2,000	3,000	638
Other Press Charges	90	500	100	...
Total Supplies and Services	3,090	2,500	3,100	638
Contingencies.				
Postage Charges	3,500	3,000	3,500	3,650
Conveyance of Forms	100	300	150	1
Miscellaneous	1,530	2,300	1,875	2,111
Total Contingencies	5,130	5,600	5,525	5,762
TOTAL SECRETARIAT PRESS	51,940	52,760	50,225	46,888

Numbers. 1892-93.	Numbers. 1893-94.	
1	1	Superintendent (300)
2	2	Clerks
4	4	Servants
12	11	Printers and Examiners
34	35	Compositors and Pressmen

Numbers. 1892-93	Numbers. 1893-94	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		JAIL PRESS.	Rs.	Rs.	Rs.	Rs.
		Establishment.				
1	1	Superintendent (150) - -	1,800	1,800	1,800	1,800
8	8	Clerks - - - -	3,240	3,260	3,240	3,290
3	3	Printers and Examiners - -	720	600	720	678
9	8	Compositors and Pressmen - -	1,860	1,700	2,100	1,404
...	1	Servant - - - -	240	...	...	...
		Total Establishment -	7,860	7,360	7,860	7,172
		Supplies and Services.				
		Cost of Materials - - - -	5,500	5,000	5,500	4,082
		Contingencies.				
		Carriage of Stationery - - -	400	200	350	240
		Conveyance of Forms - - -	440	1,000	365	39
		Postage Charges - - - -	660	...	760	...
		Miscellaneous - - - -	1,400	300	...	1,732
		Total Contingencies -	2,900	1,500	1,475	2,011
		TOTAL JAIL PRESS -	16,260	13,860	14,835	13,265
		TOTAL GOVERNMENT PRESSES, PROVINCIAL -	68,200	66,620	65,060	60,153
		GOVERNMENT PRESSES, LOCAL -	1,100	1,100	1,300	1,020
		Total Government Presses -	69,300	67,720	66,360	61,173

32.—MISCELLANEOUS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Charges for Remittance of Treasure - -	5,000	5,000	6,000	4,142
PROVINCIAL.				
Travelling Allowance to Covenanted and Uncovenanted Officers attending Examinations -	430	450	450	486
Rewards for Proficiency in Oriental Languages, &c.	600	200	680	180
Donations for Charitable Purposes - -	1,630	1,450	1,470	2,264
Charges on account of European Vagrants -	200	150	200	77
Rewards for Destruction of Wild Animals -	18,300	18,350	18,540	19,168
Petty Establishments - - -	17,100	17,400	18,660	17,325
Irrecoverable Temporary Loans written off -	...	250	...	...
Rents, Rates, and Taxes - - -	40	...	40	...
Miscellaneous and Unforeseen Charges - -	2,500	2,350	2,350	2,046
Miscellaneous Refunds - - - -	3,200	3,400	2,610	383
TOTAL PROVINCIAL -	44,000	44,000	45,000	41,929
LOCAL.				
Donations for Charitable Purposes - -	...	500	1,500	...
Rewards for Destruction of Wild Animals - -	160	70	130	69
Petty Establishments - - -	9,540	5,330	6,460	5,559
Miscellaneous and Unforeseen Charges - -	1,800	300	1,510	214
Miscellaneous Refunds - - -	500	800	2,400	1,957
TOTAL LOCAL -	12,000	7,000	12,000	7,799
TOTAL -	61,000	56,000	63,000	53,870

DETAILS.

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Petty Establishments.	Rs.	Rs.	Rs.	Rs.
PETTY ESTABLISHMENTS, PROVINCIAL—				
Staging Bungalow Establishment - -	6,900	7,200	7,670	7,651
Ditto Contingencies - -	3,500	3,600	4,070	2,805
Miscellaneous Establishment and Contingencies -	1,200	1,050	1,090	924
Subsidies for Tonga Establishment and Contingencies - - - -	3,100	3,050	3,110	3,541
Pachmarhi Plateau Establishments and Contingencies - - -	800	750	810	688
Grants-in-aid to Pachmarhi Municipal Funds -	1,000	1,000	1,000	1,000
Nazul Establishment and Contingencies -	600	750	910	716
TOTAL PETTY ESTABLISHMENTS, PROVINCIAL -	17,100	17,400	18,660	17,325
PETTY ESTABLISHMENTS, LOCAL—				
Serai Establishment and Contingencies - -	2,850	2,740	3,080	2,718
Market Establishment and Contingencies -	335	490	520	608
Conservancy Establishment and Contingencies -	1,669	1,500	1,855	1,344
Miscellaneous Establishment and Contingencies -	136	70	30	104
Nazul Establishment and Contingencies -	950	530	975	785
Tonga Dak Establishment - - -	3,600	...	...	...
TOTAL PETTY ESTABLISHMENTS, LOCAL	9,540	5,330	6,460	5,559
Total Petty Establishments -	26,640	22,730	25,120	22,884

33.—FAMINE RELIEF.

	Budget Estimate, 1893-94	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Local.				
Famine Relief Charges - - -	...	1,000	...	...

45.—CIVIL WORKS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Provincial.				
In charge of Civil Officers - - -	1,000	1,000	1,000	350
Local.				
In charge of Civil Officers - -	2,41,000	2,00,000	2,63,000	1,81,579
TOTAL -	2,42,000	2,01,000	2,64,000	1,81,929

Details.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
In Charge of Civil Officers.				
In charge of Civil Officers, Provincial.	Rs.	Rs.	Rs.	Rs.
Establishment.				
Clerks - - - - -	276	230	276	170
Servants - - - - -	72	134	72	160
Contingencies - - - -	35	32	35	20
	383	396	383	350
Other Public Works Charges - - -	617	604	617	...
Total in charge of Civil Officers, Provincial -	1,000	1,000	1,000	350
In charge of Civil Officers, Local.				
Civil Buildings—				
Original Works - - - -	2,000	3,000	9,700	630
Repairs - - - - -	1,485	1,640	1,800	893
Total Civil Buildings -	3,485	4,640	11,500	1,523
Communications—				
Original Works - - - -	20,275	7,700	35,075	7,033
Repairs - - - - -	1,29,763	1,24,900	1,27,046	1,05,364
Arboriculture on D. F. Roads - -	14,435	13,100	13,100	10,463
Total Communications -	1,64,473	1,45,700	1,75,221	1,22,860
Miscellaneous Public Improvements—				
Original Works - - - -	12,550	2,250	14,750	8,064
Repairs - - - - -	12,978	4,200	14,830	10,095
Total Miscellaneous Public Improvements -	25,528	6,450	29,580	18,159
Establishment—				
Overseers and Clerks - - -	16,545	13,440	13,440	12,109
Servants - - - -	250	160	160	121
Other charges - - - -	26,684	24,959	27,959	22,334
Total Establishment -	43,479	38,559	41,559	34,564
Grants-in-aid to Municipalities for Public Works - - - - -	...	400	400	500
Tools and Plant - - - -	2,030	2,666	3,155	1,936
Miscellaneous - - - -	1,955	1,575	1,575	1 537
Refunds - - - - -	50	10	10	500
	4,035	4,651	5,140	4,473
Total in charge of Civil Officers, Local -	2,41,000	2,00,000	2,63,000	1,81,579
Total in charge of Civil Officers -	2,42,000	2,01,000	2,64,000	1,81,929

CENTRAL PROVINCES.

APPENDIX TO THE BUDGET ESTIMATE FOR 1893-94.

(Numerical Strength of Sanctioned Establishments.)

N. B.—The following Establishments are not shown in the Appendix, as some of them are located in one district only, while others are petty establishments, the details of which as far as available are given in the body of the Estimate.

Name of Establishment.	Reference to Estimate.	Where located.
	Page.	
3.—Land Revenue—		
Charges of District Administration—		
Kánúngo Establishment, Local	17	.....
Survey and Settlement—		
Survey and Settlement Parties—		
Fixed Establishment—		
Field Establishment (a) .	18	.....
Temporary Establishment (a)	18	.....
Land Records and Agriculture .	19	Nagpur.
10.—Assessed Taxes—		
Collection of Income Tax—		
Establishments (a) . . .	21	.....
12.—Registration—		
Superintendence . . .	24	Nagpur.
15.—Post Office—		
District Post Establishments—		
Postal Establishment in Feudatory States (a) . .	25	Feudatory States.
18.—General Administration—		
Civil Offices of Account and Audit, Imperial and Provincial	26 & 27	Nagpur.
Civil Secretariat (General Dept.).	28	Ditto.
Inspector-General of Stamps, Registration and Excise . .	29	Ditto.
General Establishment of Local Funds—		
District Councils and Local Boards	29	.....
19A.—Law and Justice—Courts of Law—		
Law Officers (a) . . .	30	.....
Judicial Commissioner .	30	Nagpur.
Courts of Small Causes—		
Extra Peons under 30 per cent. rule, etc. (a) . .	31	.....
Criminal Courts—		
Process Serving Establishment—		
Extra Peons under 30 per cent. rule, etc. (a) . .	32	.....
19B.—Law and Justice—Jails—		
Jails—		
Central and District Jails—		
Servants . . .	33	Jubbulpur.
Extra and Temporary Guards (a) . .	33	.....
Reformatory School . .	33	Jubbulpur.
20.—Police—		
Superintendence . . .	36	Nagpur.
District Executive Force—		
Special Police charged to Private Parties (a) . . .	39	.....
Special Police	39	Saugor.
Cattle Pounds—Provincial (a) .	40	.....
Ditto —Local . .	40	.....
22.—Education—		
Direction	41	Nagpur.
Government Colleges, General .	42	Jubbulpur.
Government Schools, General—		
Secondary Schools for Boys and Girls (English and Vernacular), Provincial—		
Rajkumar School . .	42	Ditto.
Secondary Schools for Boys and Girls (English and Vernacular)—Local . . .	43	.....
Primary Schools for boys and Girls, Local . . .	43	.....
Government Schools, Special—		
Agricultural School . .	45	Nagpur.
Engineering School . .	45	Ditto.
Miscellaneous—		
Book Depôt Establishment .	46	Ditto.
Press Establishment . .	47	Ditto.
23.—Ecclesiastical—		
Cemetery Establishment (a)	47	.....
24.—Medical—		
Medical Establishment—		
Superintendence . . .	48	Nagpur.
Establishment—Local . .	48	.....
Hospitals & Dispensaries—		
Mofussil Hospitals and Dispensaries, Local . .	49	.....
Sanitation & Vaccination, Provincial—Superintendence . .	50	Nagpur.
Sanitation & Vaccination, Local .	50	.....
25.—Political—		
Political Agents . . .	51	Raipur.
26.—Scientific and other Minor Departments—		
Provincial Museums . .	52	Nagpur.
Experimental Cultivation .	52	Ditto.
Veterinary charges . .	53	Ditto.
Botanical and other Public Gardens—		
Horticultural Garden (Maharaj Bagh), Provincial	53	Ditto.
Maintenance of Gardens and Parks, Local (a) . .	54	.....
Registration of Railway Traffic (a)	54	.....
30.—Stationery and Printing—		
Government Presses—		
Secretariat Press . . .	57	Nagpur.
32.—Miscellaneous—		
Petty Establishments (Provincial and Local) (a) . . .	58	.....
45.—Civil Works—		
In charge of Civil Officers—		
Establishments, Provl. & Local (a)	59	.....

(a) Numerical Strength of these Establishments is not given in the Estimate.

Statement showing the Numerical Strength of the sanctioned Establishments

3.—LAND REVENUE.

Reference Number.	Districts.	Charges of District Administration. General Establishments. Officers. Deputy Commissioners.	Assistant Commissioners.	Statutory Civilian.	Extra Assistant Commissioners.	Establishment. Nazirs.	Clerks (200).	Do. (below 200).	Servants.	Record Room Establishment. Copyists.	Revenue Establishments. Establishment. District Revenue Inspectors.	Clerks (below 200).	Servants.	Chainmen.	Sub-Divisional Establishments. Officers. Tahsildars.	Naib Tahsildars.	Establishment. Vernacular Clerks (below 200).	Servants.	Kanungo Establishments, Provincial. Establishment. Kanungos.	Revenue Inspectors.	Chainmen.	Survey and Settlement. Survey and Settlement Parties. Officers. Settlement Officers.	Assistant Settlement Officers.	Establishment. Fixed Establishment. Clerks (below 200).	Servants.
1	Nagpur	1	8	...	4	1	1	8	17	15	1	5	...	1	4	4	27	78	4	8	8	1	3	11	10
2	Wardha	1	...	...	3	1	...	6	16	12	1	4	...	1	3	3	17	55	3	7	7	1	3	11	10
3	Chanda	1	1	...	3	1	...	5	12	7	1	4	...	1	4	5	19	50	4	7	7	...	1	6	5
4	Bhandara	1	2	...	3	1	...	4	12	7	1	4	...	1	3	3	16	41	3	6	6	...	1	6	5
5	Balaghat	1	1	..	1	1	...	4	10	4	1	4	...	1	2	1	8	28	2	4	4	...	1	6	5
6	Jubbulpur	1	1	...	3	1	1	8	16	10	1	5	3	1	3	2	13	63	3	8	8	1	3	11	11
7	Seoni	1	...	...	1	1	...	4	9	5	1	4	1	1	2	2	9	26	2	4	4	...	...	...	...
8	Mandla	1	...	...	1	1	...	3	9	2	1	5	...	1	2	1	5	21	2	4	4	...	1	5	5
9	Saugor	1	1	...	4	1	...	7	14	9	1	4	1	1	4	4	17	68	4	7	7	1	2	11	10
10	Damoh	1	1	...	...	1	...	4	9	4	1	4	...	1	2	2	7	35	2	4	4	...	(a)1	(a)1	(a)3
11	Narsingpur	1	1	1	3	1	...	5	14	9	1	4	...	1	2	2	10	37	2	6	6	1	2	11	10
12	Hoshangabad	1	2	...	5	1	1	6	16	14	1	3	2	1	4	4	18	54	4	8	8	1	2	11	10
13	Nimar	1	1	...	2	1	...	5	14	6	1	4	...	1	2	2	9	32	2	4	4	...	...	...	...
14	Betul	1	1	...	1	1	...	4	9	5	1	6	..	1	2	2	8	30	2	5	5	...	1	6	5
15	Chhindwara	1	1	..	1	1	...	4	10	6	1	4	...	1	2	2	8	35	2	5	5	1	2	10	10
16	Raipur	1	...	...	4	1	...	7	16	10	...	4	1	...	4	4	19	62	4	...	...	...	...	2	...
17	Bilaspur	1	...	...	3	1	...	5	14	9	...	4	...	..	3	3	13	27	3	...	...	...	...	2	...
18	Sambalpur	1	2	...	2	1	...	5	12	7	...	5	...	...	2	2	8	26	2	...	...	...	...	2	...
	Total	18	23	1	44	18	3	94	229	141	15	77	8	15	50	48	231	768	50	87	87	7	23	112	99

Reference Number.	Districts.	12.—Registration. District Charges. Officers. Special Sub-Registrars.	Establishment. Clerks (below 200).	Servants.	15.—Post Office. District Post Establishments. Officers. Inspectors.	Establishment. Clerks (below 200) in the office of Dy. Postmaster General.	Overseers, Village Postmasters and Clerks.	Postmen and Runners.	18.—General Administration. Commissioners. Officers. Commissioners.	Establishment. Clerks (200 and over).	Do. (below 200).	Judicial Copyists.	Servants.	19A.—Law and Justice— Civil & Sessions Courts. Officers. Additional Sessions Judge and Judicial Assistant.	Additional Tahsildars or Munsiffs.	Establishment. Clerks.	Sale Amins.	Servants.	Courts of Small Causes. District or Mofussil Courts. Officers. Judges.	Registrar.	Establishment. Clerks (below 200).	Judicial Copyists.	Servants.	Process-serving Establishment. Nazirs and Naib Nazirs.	Bailiffs, Criers, etc.	Process-servers.
1	Nagpur	5	7	2	...	2	2	13	1	2	10	1	10	1	4	1	4	2	1	1	8	2	5	3	1	24
2	Wardha	4	3	1	...	...	1	25	...	...	...	...	...	...	3	...	3	...	...	...	...	...	...	...	...	—
3	Chanda	...	3	...	1	...	5	79	...	...	...	...	...	...	1	...	3	..	...	—	...	...	...	...	...	—
4	Bhandara	1	3	1	...	...	1	18	...	...	...	...	...	...	2	...	3	...	—	...	...	...	...	...	...	—
5	Balaghat	...	1	...	...	...	1	24	...	...	..	...	...	...	1	...	1	...	...	...	...	...	...	...	...	...
6	Jubbulpur	2	3	2	1	...	1	18	1	2	8	2	8	1	1	1	1	2	1	...	3	1	3	1	1	11
7	Seoni	1	2	1	...	...	3	31	...	..	...	...	...	...	1	...	1	...	...	...	...	..	...	...	...	...
8	Mandla	...	1	...	...	...	1	33	..	...	...	...	..	...	...	...	1	...	...	...	...	...	...	...	...	...
9	Saugor	1	3	1	...	...	1	16	...	...	...	...	...	...	1	...	3	..	...	...	...	...	...	...	...	..
10	Damoh	1	2	1	...	...	1	21	...	...	...	...	...	...	...	...	2	...	...	...	...	...	...	...	...	...
11	Narsingpur	2	2	1	...	...	1	16	...	...	...	...	...	...	2	...	2	...	...	...	...	...	...	...	...	...
12	Hoshangabad	4	3	1	...	...	2	16	1	2	9	2	11	...	3	...	4	...	...	...	...	...	...	...	...	...
13	Nimar	1	3	1	...	...	1	13	...	...	...	...	...	...	1	...	2	...	...	...	...	...	...	...	...	...
14	Betul	2	1	1	...	...	1	32	...	...	...	...	...	...	...	...	2	..	...	...	...	...	...	...	...	...
15	Chhindwara	2	1	1	...	...	2	54	...	...	...	...	..	...	..	...	2	..	...	...	...	...	...	...	...	...
16	Raipur	1	4	1	1	...	5	88	1	2	7	1	9	...	1	...	1	1	...	...	...	...	...	...	...	...
17	Bilaspur	1	3	1	...	...	2	22	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
18	Sambalpur	...	2	1	...	...	2	20	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...
	Total	28	47	17	3	2	33	539	4	8	34	6	38	2	22	2	35	5	2	1	11	3	8	4	2	[illegible]

(a) For two months.

in each District, included in the Budget Estimate for 1893-94.

7.—EXCISE. COLLECTORS', COMMISSIONERS' AND CANTONMENT MAGISTRATES' ESTABLISHMENTS. DISTRICT ESTABLISHMENTS. Officers	Establishment		Distillery Estabts	Reference Number.	Forest Divisions.	II.—FOREST. B.—ESTABLISHMENTS. Officers.				Subordinate Forest and Depôt Establishment.				Office Establishment.		
Excise Darogas.	Clerks (below 200).	Servants.	Clerks (below 200).			Conservators.	Deputy Conservators.	Assistant Conservators.	Extra Assistant Conservators.	Rangers.	Foresters.	Guards.	Hospital Assistant.	Clerks.	Draftsman.	Servants.
1	1	2	20	1	Direction	2	1	...	...	...	2	...	...	17	2	8
1	1	1	...	2	Balaghat	...	...	...	1	1	6	59	...	4	...	2
1	1	1	2	3	Betul	...	...	1	...	2	13	64	...	5	...	2
1	1	1	1	4	Bhandara	...	...	...	1	2	6	60	...	6	...	2
1	1	1	1	5	Chanda	...	1	...	1	6	27	125	1	9	...	3
1	1	1	1	6	Chhindwara	...	...	1	...	1	6	70	...	4	...	2
1	1	1	1	7	Sambalpur	...	...	...	1	...	4	38	...	4	...	2
1	1	1	...	8	Chhatisgurh	...	...	...	1	3	11	73	...	5	...	3
1	1	1	1	9	Damoh	...	...	...	1	1	4	82	...	4	...	2
1	1	1	...	10	Hoshangabad	...	1	...	...	4	13	125	...	6	...	3
1	1	1	...	11	Jubbulpur	...	1	...	...	1	10	57	...	4	...	2
1	1	1	2	12	Mandla Division	...	...	1	...	3	19	72	...	6	...	3
1	6	1	2	13	Narsingpur	...	1	...	...	...	6	33	...	3	...	2
1	1	1	1	14	Bilaspur	...	1	...	...	1	7	11	...	4	...	2
1	1	1	...	15	Nimar	...	1	...	1	3	13	127	...	7	...	3
1	1	1	1	16	Saugor	...	1	...	...	1	7	97	...	5	...	2
1	1	1	...	17	Seoni	...	1	...	...	2	9	78	...	5	...	2
1	1	1	...	18	Nagpur Wardha	...	...	...	1	4	11	128	...	8	...	4
				19	Unappropriated	...	4	...	...	9	25	293	...	21	...	41
18	23	19	33		TOTAL	2	13	3	8	44	199	1,592	1	127	2	90

COURTS OF LAW. CRIMINAL COURTS. Judicial Establishments. Officers.	Establishment.				Process-serving Establishment.		Record Room or Copy-making Establishment	19B.—LAW AND JUSTICE—JAILS. JAILS. Officers. Central Jails.		District Jails.(a)	Warder Establishment. Central Jails.	District Jails.	Hospital Charges. Central Jails.		District Jails.		Reference Number.
Cantonment Magistrate.	Clerks (200).	Clerks (below 200).	Honorary Magistrates' Mohurirs.	Servants.	Naib Nazirs.	Process-servers.	Copyist.	Superintendent.	Jailors and Deputy Jailors and Overseer.	Jailors and Assistants.	Turnkeys and Warders.	Turnkeys and Warders.	Hospital Assistants.	Servants.	Hospital Assistants.	Native Doctor.	
1	1	23	2	6	7	92	1	1	8	...	56	...	1	1	...	...	1
...	...	13	4	...	5	43	...	...	...	1	...	11	...	...	...	...	2
...	...	11	1	...	3	30	...	...	...	2	...	20	...	...	1	...	3
...	...	11	1	1	4	43	...	...	...	2	...	13	...	...	...	...	4
...	...	7	...	...	1	20	...	...	...	1	...	11	...	...	...	...	5
...	1	15	...	4	4	29	...	1	9	...	51	...	1	2	...	...	6
...	...	8	...	...	1	18	...	...	...	2	...	13	...	...	...	...	7
...	...	7	...	...	...	15	...	...	...	1	...	11	...	...	...	...	8
...	...	12	...	...	4	41	...	...	...	2	...	19	...	...	1	...	9
...	...	9	...	...	2	24	...	...	...	2	...	13	...	...	...	1	10
...	...	13	5	...	3	42	...	...	...	2	...	13	...	...	1	...	11
...	1	14	...	...	5	52	...	...	...	2	...	19	...	...	1	...	12
...	...	11	2	...	2	30	...	...	...	1	...	11	...	...	1	...	13
...	...	6	1	...	2	26	...	...	...	2	...	13	...	...	...	...	14
...	...	8	...	...	2	26	...	...	...	1	...	11	...	...	...	...	15
...	1	13	4	...	4	32	...	1	7	...	38	...	1	1	...	...	16
...	...	12	1	..	3	28	...	...	...	2	...	13	...	...	...	...	17
...	...	12	4	...	2	21	...	...	...	2	...	19	...	...	1	..	18
1	4	205	25	11	54	612	1	3	24	25	145	210	3	4	6	1	

(a) Exclusive of 15 Superintendents drawing allowances.

Statement showing the Numerical Strength of the Sanctioned Establishments

20.—

Reference Number.	Districts.	RAILWAY POLICE—POLICE FORCE. Bengal-Nagpur. Inspector.	Sergeants, Head Constables and Constables.	Chowkidars.	Great Indian Peninsula. Inspectors.	Sergeants, Head Constables and Constables.	DISTRICT EXECUTIVE. District. Officers. District Superintendents.	Assistant Superintendents.	Police Force. Inspectors.	Sub-Inspectors.	Sergeants (60).	Head Constables.	Constables.	Mounted Police. Head Constables.	Constables.	Drill Instructors.
1	Nagpur	1	38	16	1	32	1	3	2	15	1	110	662	2	23	1
2	Wardha	...	...	...	...	18	1	1	2	8	...	55	298	...	5	1
3	Chanda	...	...	...	...	6	1	...	2	10	...	72	438	...	1	1
4	Bhandara	...	26	8	...	...	1	...	2	8	...	52	275	...	1	1
5	Balaghat	...	...	...	...	...	1	1	2	4	...	40	191	...	1	1
6	Jubbulpur	...	...	...	...	3	1	2	2	15	1	96	614	...	16	1
7	Seoni	...	...	...	...	...	1	...	2	5	...	45	225	...	9	1
8	Mandla	...	...	...	...	...	1	1	2	5	...	54	247	...	6	1
9	Saugor	...	...	...	...	...	1	2	2	12	1	76	557	...	11	1
10	Damoh	...	...	...	...	...	1	...	2	5	...	52	260	...	5	1
11	Narsingpur	...	...	...	...	19	1	...	2	6	...	50	260	...	3	1
12	Hoshangabad	...	...	...	1	67	1	...	2	9	1	76	423	...	4	1
13	Nimar	...	...	...	1	37	1	1	2	9	1	54	304	...	1	1
14	Betul	...	...	...	...	...	1	1	2	5	...	52	260	...	8	1
15	Chhindwara	...	...	...	...	...	1	...	2	5	...	42	230	...	3	1
16	Raipur	...	43	5	...	...	1	...	2	14	...	90	572	...	1	1
17	Bilaspur	...	43	3	...	...	1	1	2	11	...	67	407	...	1	1
18	Sambalpur	...	...	...	...	...	1	...	2	8	...	73	392	...	1	1
	Total	1	150	32	3	182	18	13	36	154	5	1,156	6,615	2	100	18

22.—EDUCATION

Reference Number.	Districts.	GOVERNMENT SCHOOLS, GENERAL. Secondary Schools for Boys and Girls (English and Vernacular)—Provincial. High Schools. Masters.	Servants.	Middle Schools, 1st Grade, ordinary. Masters.	Servants.	Middle Schools, 2nd Grade. Masters.	Servants.	Primary Schools for Boys and Girls—Provincial. Upper Primary Schools. Masters.	Servants.	Lower Primary Schools. Masters.	Servants.
1	Nagpur	...	...	8	5	...	...	...	...	9	...
2	Wardha	...	...	...	...	...	...	...	...	...	...
3	Chanda	...	...	...	...	2	3	3	...	13	2
4	Bhandara	...	...	...	...	...	...	2	1	...	...
5	Balaghat	...	...	...	...	...	...	...	...	...	...
6	Jubbulpur	8	3	4	8	...	...	...	...	...	...
7	Seoni	...	...	...	...	...	...	...	...	...	...
8	Mandla	...	...	...	...	11	...	25	...	1	1
9	Saugor	14	5	...	...	...	...	15	5	2	1
10	Damoh	...	...	5	3	...	...	7	1	...	...
11	Narsingpur	...	...	12	3	4	...	5	2	6	3
12	Hoshangabad	9	3	..	...	3	1	4	1	...	..
13	Nimar	...	...	..	...	...	...	...	...	...	...
14	Betul	...	...	...	...	...	...	...	...	...	...
15	Chhindwara	...	...	...	...	...	...	...	...	...	...
16	Raipur	13	4	...	...	...	...	...	...	...	...
17	Bilaspur	...	...	...	...	...	...	...	...	...	...
18	Sambalpur	10	2	...	...	...	...	...	...	...	...
	Total	54	17	29	19	20	4	61	10	31	7

in each District, included in the Budget Estimate for 1893-94—continued.

POLICE.				22.—EDUCATION.								
FORCE.				INSPECTION.								
POLICE.				OFFICERS.				ESTABLISHMENT.				
Establishment.	Hospital Charges.				Deputy Inspectors of Schools.							
	Hospital Assistants.											
Servants.	Above 50.	Below 50.	Other Hospital Servants.	Inspectors of Schools.	Above (100).	On 100 and below.	Assistant Inspector.	Clerks in the Inspectors' and Asstt. Inspectors' Offices (below 200).	Servants in ditto.	Clerks of Dy. Inspectors of Schools (below 200).	Servants of ditto.	Reference Number.
2	...	1	3	1	1	1	...	3	5	1	2	1
1	...	1	3	...	...	1	...	...	...	1	1	2
1	...	1	3	...	1	1	...	...	...	1	2	3
1	...	1	3	...	...	2	1	1	1	1	2	4
1	...	1	3	...	1	...	...	...	...	1	1	5
1	...	1	3	1	1	1	...	3	5	1	2	6
1	...	1	3	...	...	1	...	...	...	1	1	7
1	...	1	3	...	...	1	...	...	...	1	1	8
1	1	...	3	...	...	1	...	...	...	1	1	9
1	...	...	3	...	...	1	...	...	...	1	1	10
1	...	...	3	...	1	...	1	...	...	1	1	11
1	...	...	3	...	...	2	...	1	1	1	2	12
1	...	...	3	...	1	...	...	...	...	1	1	13
1	1	...	3	...	1	...	...	...	...	1	1	14
1	...	1	3	...	...	1	...	...	...	1	1	15
1	...	1	3	1	1	2	...	2	4	2	3	16
1	...	1	3	...	1	1	...	...	...	1	2	17
1	...	1	3	...	...	2	1	1	1	1	2	18
19	2	12	54	3	9	18	3	11	17	19	27	

—continued.

GOVERNMENT SCHOOLS, SPECIAL.			23.—ECCLESIASTICAL.				24.—MEDICAL.											
			ECCLESIASTICAL ESTABLISHMENTS.				MEDICAL ESTABLISHMENT.											
TRAINING SCHOOLS.			CHURCH OF ENGLAND.				DISTRICT MEDICAL OFFICERS.											
Officers.	Establishment.		Officers.		Establishment.		Officers. (a)						Establishment.		Reserve Medical Subordinates.			
Superintendent, Masters and Lady Superintendent.	Servants.	Boarding House Establishment.	Senior Chaplains.	Junior Chaplain.	Clerks (below 200).	Servants.	Brigade Surgeon.	Surgeons-Lieutenant-Colonel.	Surgeons-Major.	Surgeons-Captain.	Uncovenanted Medical Officers.	Assistants to Civil Surgeons.	Clerk (below 200).	Servants.	Assistant Surgeon.	Hospital Assistants on (55).	Ditto below (50).	Reference Number.
6	2	4	2	...	2	5	...	...	1	...	...	1	...	2	1	1	8	1
...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	2
...	...	...	...	...	...	1	...	...	...	1	...	...	...	...	...	...	1	3
...	...	...	...	...	...	1	...	...	...	...	1	...	...	...	...	...	...	4
...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	5
10	8	2	...	1	1	3	...	1	...	...	...	1	1	...	...	...	4	6
...	...	...	...	...	...	1	1	...	1	...	...	...	...	...	...	...	...	7
...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	8
...	...	...	1	...	1	3	...	1	...	...	...	...	...	...	...	1	2	9
...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	10
...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	2	11
...	...	...	...	...	...	3	...	...	1	1	...	...	...	1	...	...	2	12
...	...	...	...	...	...	1	...	...	1	...	...	...	...	...	...	...	2	13
...	...	...	...	...	...	1	...	...	...	1	...	...	...	...	...	...	...	14
...	...	...	...	...	...	1	...	...	...	1	...	...	...	...	...	...	...	15
4	2	3	...	...	...	1	...	1	...	...	...	...	...	...	...	...	3	16
...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	1	17
...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	1	18
20	12	9	3	1	4	23	1	3	5	4	5	2	1	3	1	2	26	

(a) Exclusive of 2 Regimental Officers drawing allowances for Civil Duty.

Statement showing the Numerical Strength of the sanctioned Establishments in each District included in the Budget Estimate for 1893-94—concluded.

Reference Number.	Districts.	24.—MEDICAL—contd.													26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.			30.—STATIONERY AND PRINTING.				Reference Number.
		HOSPITALS AND DISPENSARIES.					SANITATION AND VACCINATION.		LUNATIC ASYLUM.						VETERINARY AND STALLION CHARGES.		BOTANICAL AND OTHER PUBLIC GARDENS.	GOVERNMENT PRESS.				
		MOFUSSIL HOSPITALS AND DISPENSARIES—PROVINCIAL.					SANITARY BOARD & VILLAGE SANITATION.		OFFICERS.	ESTABLISHMENT.					BULL AND STALLION CHARGES.		OTHER PUBLIC GARDENS—PROVINCIAL.	JAIL PRESS.				
															Establishment.		Station Garden Establt. at Head-Quarters of Dists.	Establishment.				
		Assistant Surgeons.	Hospital Assistants on (55).	Ditto (below 50).	Native Doctors (below 50).	Servants.	Sanitary Inspectors.	Clerks (below 200).	Hospital Assistants.	Guards.	Matrons & Overseers.	Clerks (below 200).	Gardeners.	Servants.	Veterinary Assistants.	Servants.	Servants.	Superintendent.	Clerks.	Printers and Examiners.	Compositors, Pressmen & Servant.	
1	Nagpur	2	5	8	...	...	1	2	1	4	9	1	1	2	1	...	...	1	7	3	8	1
2	Wardha	...	1	4	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	2
3	Chanda	...	2	4	...	3	...	1	...	...	...	...	...	...	...	...	4	...	...	...	...	3
4	Bhandara	...	...	5	...	...	...	1	...		...	...	...	...	...	...	3	...	...	...	...	4
5	Balaghat	...	2	2	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	5
6	Jubbulpur	2	1	3	...	...	1	1	1	3	10	1	1	2	...	...	...	...	...	...	...	6
7	Seoni	...	...	2	...	...	...	1	...	...	...	...	...	...	...	...	8	...	...	...	...	7
8	Mandla	...	1	1	...	3	...	1	...	...	...	...	...	...	...	...	7	...	...	...	...	8
9	Saugor	1	6	2	...	...	...	1	...	...	...	...	...	...	...	2	11	...	...	...	...	9
10	Damoh	...	3	1	...	...	...	1	...	...	...	...	...	...	...	2	5	...	...	...	...	10
11	Narsingpur	1	...	3	...	...	...	1	...	...	...	...	...	...	...	2	7	...	...	...	...	11
12	Hoshangabad	...	2	3	1	3	1	1	...	...	...	...	...	...	...	...	22	...	...	...	...	12
13	Nimar	...	1	3	...	3	...	1	...	...	...	...	...	...	...	...	4	...	...	...	...	13
14	Betul	...	...	2	...	...	...	1	...	...		...	...	...	...	...	4	...	...	...	...	14
15	Chhindwara	...	1	1	...	...	...	1	...	...	...	...	...		...	...	6	...	...	...	...	15
16	Raipur	1	1	4	...	...	1	1	...	...	...	...	...	...	1	...	24	...	...	...	...	16
17	Bilaspur	...	1	2	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	17
18	Sambalpur	...	...	2	...	...	...	1	...	...	...	...	...	...	...	...	10	...	1	...	1	18
	TOTAL	7	27	52	1	12	4	19	2	7	19	2	2	4	2	6	115	1	8	3	9	

BURMA.

CIVIL

BUDGET ESTIMATE

FOR THE YEAR

1893-94.

G. I. C. P. O.—No. 359 C. G.—21-6-93.—120.

CIVIL BUDGET ESTIMATE

General Abstract

REVENUE AND RECEIPTS.	Reference to detailed Estimate.	BUDGET, 1893-94. Upper Burma.	Lower Burma. Imperial.	Lower Burma. Provincial.	Lower Burma. Local.	Total.	REVISED, 1892-93. Upper Burma.	Lower Burma. Imperial.	Lower Burma. Provincial.	Lower Burma. Local.	Total.	No. of Items.
CIVIL HEADS.	Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I.—Land Revenue	6	71,00,000	82,92,000	82,88,000	20,000	2,37,00,000	71,00,000	78,45,000	81,39,000	16,000	2,31,00,000	1
II.—Opium . .	6	24,000	2,66,000	...	...	2,90,000	24,000	4,60,000	...	...	4,84,000	2
III.—Salt . .	7	17,000	15,50,000	...	...	15,67,000	17,000	15,50,000	...	...	15,67,000	3
IV.—Stamps . .	7	3,15,000	3,25,000	9,75,000	...	16,15,000	2,90,000	3,25,000	9,75,000	...	15,90,000	4
V.—Excise . .	7	5,56,000	24,00,000	8,00,000	...	37,56,000	5,50,000	30,75,000	10,25,000	...	46,50,000	5
VI.—Provincial Rates . .	8	...	...	...	10,50,000	10,50,000	...	...	...	10,00,000	10,00,000	6
VII.—Customs .	8	...	64,77,000	23,000	...	65,00,000	...	60,00,000	22,000	...	60,22,000	7
VIII.—Assessed Taxes	8	82,000	3,07,000	3,07,000	...	6,96,000	82,000	2,95,000	2,95,000	...	6,72,000	8
IX.—Forest . .	9	18,50,000	15,00,000	15,00,000	...	48,50,000	20,75,000	17,60,000	17,60,000	...	55,95,000	9
X.—Registration .	10	8,000	27,000	28,000	...	63,000	6,000	27,000	27,000	...	60,000	10
XI.—Tributes .	11	2,81,000	...	...	...	2,81,000	4,12,000	...	...	...	4,12,000	11
XII.—Interest .	12	30,000	4,000	18,000	...	52,000	41,000	1,000	20,000	...	62,000	12
XIII.—Post Office .	12	...	...	...	...	...	...	...	...	...	...	13
XVIA.—Law and Justice—Courts of Law	12	1,62,000	...	3,44,000	...	5,06,000	1,64,000	...	3,45,000	...	5,09,000	14
XVIA.—Law and Justice—Jails .	12	1,15,000	...	2,48,000	...	3,63,000	1,01,000	...	2,67,000	...	3,68,000	15
XVII.—Police . .	13	1,47,000 20,000	...	27,000	37,000	2,31,000	1,80,000 20,000	...	34,000	40,000	2,74,000	16
XVIII.—Marine . .	13	10,000	...	2,80,000	3,000	2,93,000	11,000	...	2,87,000	11,000	3,09,000	17
XIX.—Education .	14	3,000	...	10,000	9,000	22,000	3,000	...	11,000	9,000	23,000	18
XX.—Medical .	14	3,000	...	18,000	1,000	22,000	2,000 1,000	...	18,000	1,000	22,000	19
XXI.—Scientific and other Minor Departments	14	2,000	...	2,000	...	4,000	2,000	...	2,000	...	4,000	20
XXII.—Receipts in aid of Superannuation, etc.	15	17,000	22,000	2,000	...	41,000	15,000	21,000	6,000	...	42,000	21
XXIII.—Stationery and Printing .	15	6,000	53,000	25,000	...	84,000	5,000	48,000	27,000	...	80,000	22
XXV.—Miscellaneous	15	41,000 1,84,000	23,000	33,000	1,44,000	4,25,000	44,000 1,79,000	23,000	39,000	1,43,000	4,28,000	23
XXX.—Irrigation—Minor Works and Navigation .	16	... 62,000	...	...	...	62,000	... 62,000	...	...	...	62,000	24
XXXII.—Civil Works .	16	... 55,000	...	1,000	75,000	1,31,000	... 54,000	...	1,000	80,000	1,35,000	25
Total Civil Heads .		1,07,69,000 3,21,000	2,12,46,000	1,29,29,000	13,39,000	4,66,04,000	1,11,24,000 3,16,000	2,14,30,000	1,33,00,000	13,00,000	4,74,70,000	26
DEPARTMENTAL HEADS. For details, see separate Estimates.												
VIII.—Assessed Taxes .		...	...	...	...	...	...	...	...	...	...	27
XXVI.—State Railways Gross Receipts .		3,50,000	...	71,00,000	...	74,50,000	2,25,000	...	69,50,000	...	71,75,000	28
XXX.—Irrigation—Minor Works and Navigation . .		...	...	50,000	...	50,000	...	...	50,000	...	50,000	29
XXXI.—Military Works .		52,000	1,000	...	...	53,000	52,000	1,000	...	...	53,000	30
XXXII.—Civil Works . .		30,000	6,000	70,000	...	1,06,000	25,000	6,000	95,000	...	1,26,000	31
Total Departmental Heads .		4,32,000	7,000	72,20,000	...	76,59,000	3,02,000	7,000	70,95,000	...	74,04,000	32
TOTAL REVENUE AND RECEIPTS . .		1,12,01,000 3,21,000	2,12,53,000	2,01,49,000	13,39,000	5,42,63,000	1,14,26,000 3,16,000	2,14,37,000	2,03,95,000	13,00,000	5,48,74,000	33

(a) These totals do not include Departmental figures under Assessed

N.B.—The antique figures under Upper Burma represent District Fund figures.

Net Decrease of Revenue and Receipts

FOR THE YEAR 1893-94.

OF REVENUE AND RECEIPTS.

No. of Items.	BUDGET, 1892-93. Upper Burma.	Lower Burma. Imperial.	Lower Burma. Provincial.	Lower Burma. Local	Total.	ACCOUNTS, 1891-92. Upper Burma.	Lower Burma. Imperial.	Lower Burma. Provincial.	Lower Burma. Local.	Total.	Budget Estimate, 1893-94, compared with Revised, 1892-93. Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	65,50,000	71,34,000	79,02,000	14,000	2,16,00,000	58,25,613	73,72,684	82,08,215	13,847	2,14,20,359	6,00,000	...
2	33,000	3,53,000	...	...	3,86,000	28,071	3,82,427	...	..	4,10,498	...	1,94,000
3	17,000	17,30,000	...	...	17,47,000	17,269	15,92,879	...	...	16,10,148	...	...
4	2,57,000	2,63,000	7,90,000	...	13,10,000	2,46,935	5,38,521	5,38,522	...	13,23,978	25,000	...
5	4,92,000	27,49,000	9,17,000	...	41,58,000	4,81,323	28,25,221	9,41,740	...	42,48,284	...	8,94,000
6	...	...	...	9,33,000	9,33,000	...	...	...	9,98,115	9,98,115	50,000	...
7	...	68,08,000	21,000	...	68,29,000	...	69,13,650	19,811	...	69,33,461	4,78,000	...
8	79,000	2,67,000	2,68,000	...	6,14,000	78,879	2,95,105	2,95,105	...	6,69,089	24,000	...
9	20,50,000	13,10,000	13,10,000	...	46,70,000	13,27,300	14,29,057	14,29,058	...	41,85,415	...	7,45,000
10	6,000	19,000	20,000	...	45,000	5,896	20,203	20,203	...	46,302	3,000	...
11	2,72,000	...	...	...	2,72,000	3,42,738	...	...	...	34,738	...	1,31,000
12	41,000	3,000	20,000	...	64,000	17,693	211	20,683	...	38,587	...	10,000
13	...	...	...	...	...	...	...	...	249	249	...	...
14	1,52,000	...	3,23,000	...	4,75,000	1,57,272	...	3,53,052	...	5,10,324	...	3,000
15	77,000	...	2,72,000	...	3,49,000	78,489	...	2,60,365	...	3,38,854	...	5,000
16	1,52,000 20,000	...	20,000	35,000	2,27,000	1,56,805 21,501	...	16,348	38,995	2,33,649	...	43,000
17	11,000	...	2,74,000	1,000	2,86,000	39,365	...	2,79,748	485	3,19,598	...	16,000
18	3,000	..	10,000	9,000	22,000	902	...	9,235	8,259	18,396	...	1,000
19	2,000	...	19,000	1,000	22,000	1,693 404	...	19,642	449	22,188	...	...
20	1,000	...	2,000	...	3,000	987	...	4,814	6	5,807	...	...
21	14,000	22,000	2,000	...	38,000	13,482	18,664	1,797	...	33,943	...	1,000
22	9,000	18,000	17,000	...	44,000	1,753	17,316	23,055	...	42,124	4,000	...
23	32,000 1,58,000	12,000	33,000	1,46,000	3,81,000	51,343 1,62,308	19,921	39,205	1,41,916	4,14,693	...	3,000
24	... 43,000	...	...	...	43,000	... 41,777	...	...	...	41,777	...	...
25	... 54,000	...	1,000	67,000	1,22,000	72 49,050	...	650	71,947	1,21,719	...	4,000
26	1,02,50,000 2,75,000	2,06,88,000	1,22,21,000	12,06,000	4,46,40,000	88,73,880 2,75,040	2,14,25,859	1,24,81,248	12,74,268	4,43,30,295	11,84,000	20,50,000
27	...	...	...	...	...	...	64,605	...	...	64,605	...	...
28	3,00,000	...	60,00,000	...	63,00,000	22,36,416	...	40,60,381	...	62,96,797	2,75,000	...
29	...	...	50,000	...	50,000	133	...	36,537	...	36,670	...	...
30	47,000	1,000	...	...	48,000	19,336	1,326	...	...	20,662	...	...
31	20,000	6,000	65,000	...	91,000	22,728	6,000	70,940	21	99,689	...	20,000
32	3,67,000	7,000	61,15,000	...	64,89,000	22,78,613	(a) 7,326	41,67,858	21	(a)64,53,818	2,75,000	20,000
33	1,06,17,000 2,75,000	2,06,95,000	1,83,36,000	12,06,000	5,11,29,000	1,11,52,493 2,75,040	2,14,33,185	1,66,49,106	12,74,289	5,07,84,113	14,59,000	20,70,000 6,11,000

Taxes which are shown in the Estimates under "India, General."

in 1893-94, Rs. 6,11,000.

CIVIL BUDGET ESTIMATE

General Abstract

EXPENDITURE.	Reference to detailed Estimate	BUDGET, 1893-94. Upper Burma.	Lower Burma. Imperial.	Lower Burma. Provincial.	Lower Burma. Local.	Total.	REVISED, 1892-93. Upper Burma.	Lower Burma. Imperial.	Lower Burma. Provincial.	Lower Burma. Local.	Total.	No. of Items.
CIVIL HEADS.	Page	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1.—Refunds & Drawbacks	17	35,000	1,56,000	16,000	1,000	2,08,000	35,000	1,46,000	19,000	1,000	2,01,000	1
2.—Assignments & Compensations	18	...	...	...	...	...		...	...	...	...	2
3.—Land Revenue	18	22,00,000	...	24,70,000	...	46,70,000	20,37,000		24,00,000	...	44,37,000	3
5.—Salt	27	1,000	6,000	...	...	7,000	1,000	6,000	...	...	7,000	4
6.—Stamps	28	10,000	9,000	26,000	...	45,000	9,000	8,000	26,000	.	43,000	5
7.—Excise	28	25,000	30,000	10,000	...	65,000	23,000	29,000	9,000	...	61,000	6
8.—Provincial Rates	30	...	...	...	60,000	60,000	...	..	...	58,000	58,000	7
9.—Customs	30	...	...	1,91,000	...	1,91,000	...	...	1,70,000	...	1,70,000	8
10.—Assessed Taxes	34	...	11,000	11,000	...	22,000	...	9,000	10,000	...	19,000	9
11.—Forest	34	5,83,000	7,00,000	7,00,000	...	19,83,000	4,45,000	6,87,000	6,86,000	...	18,18,000	10
12.—Registration	37	5,000	13,000	14,000	...	32,000	4,000	12,000	12,000	...	28,000	11
13.—Interest on Ordinary Debt	37	...	...	13,000	...	13,000	...	...	12,000	.	12,000	12
14.—Interest on other Obligations	37	2,000 1,000	7,000	...	...	10,000	2,000 1,000	6,000	...		9,000	13
15.—Post Office	37	...	...	46,000	85,000	1,31,000	...	...	46,000	85 000	1,31,000	14
18.—General Administration	38	1,93,000 5,000	2,22,000	6,69,000	19,000	11,08,000	1,99,000 5,000	2,08,000	6,63,000	19,000	10,94,000	15
19A.—Law & Justice—Courts of Law	43	9,02,000	...	12,93,000	...	21,95,000	8,78,000	...	12,50,000	.	21,28,000	16
19B.—Law & Justice—Jails	49	3,52,000	...	8,51,000	...	12,03,000	3,40,000	...	8,19,000	...	11,59,000	17
20.—Police	55	65,98,000 2,000	...	28,23,000	86,000	95,09,000	64,98,000 2,000	...	27,32,000	86,000	93,18,000	18
21.—Marine	65	5,24,000	...	5,12,000	50,000	10,86,000	4,46,000	...	3,22,000	32,000	8,00,000	19
22.—Education	72	1,04,000	...	3,81,000	1,66,000	6,51,000	90,000	...	3,22,000	1,48,000	5,60,000	20
23.—Ecclesiastical	77	50,000	65,000	...	...	1,15,000	46,000	65,000	...	...	1,11,000	21
24.—Medical	79	1,83,000	...	2,43,000	42,000	4,68,000	1,73,000 11,000	...	2,21,000	35,000	4,40,000	22
25.—Political	84	3,09 000	17,000	...	...	3,26,000	3,08,000	15,000	...	...	3,23,000	23
26.—Scientific & other Minor Departments	85	39,000	19,000	51,000	11,000	1,20,000	34,000 1,000	18,000	55,000	10,000	1,18,000	24
27.—Territorial & Political Pensions	88	1,27,000	27,000	...	...	1,54,000	1,36,000	27,000	...	...	1,63,000	25
29.—Superannuation Allowances and Pensions	89	33,000	...	2,80,000	2,000	3,15,000	30,000	...	2,77,000	2,000	3,09,000	26
30.—Stationery and Printing	89	27,000	...	4,46,000	...	4,73,000	26,000	...	4,57,000	...	4,83,000	27
32.—Miscellaneous	91	33,000 43,000	3,000	48,000	60,000	1,87,000	45,000 38,000	3,000	41,000	53,000	1,80,000	28
33.—Famine Relief	92	...	...	...	...	...	1,000	...	...	...	1,000	29
38.—State Railways: Interest on Debt	92	...	...	21,27,000	...	21,27,000	...	...	21,05,000	...	21,05,000	30
43.—Irrigation—Minor Works & Navgn.	93	... 66,000	...	...	...	66,000	... 60,000	...	...	...	60,000	31
45.—Civil Works	93	... 2,70,000	...	2,05,000	3,00,000	7,75,000	... 1,66,000	...	2,42,000	1,42,000	5 50,000	32
		1,23,35,290 3,87,000	12,85,000	1,34,26,000	8,82,000	2,83,15,000	1,18,06,000 2,84,000	12,39,000	1,28,96,000	6,71,000	2,68,96,000	33
Add—Provincial and Local Surpluses		...	...	...	...	...	...	...	5,44,000	2,01,000	7,45,000	34
Deduct—Provincial and Local Deficits		.. 97,000	...	*6,78,000*	*2,67,000*	*10,42,000*	... 22,000	...	...	...	*22,000*	35
Total Civil Heads		1,23,35,000 2,90,000	12,85,000	1,27,48,000	6,15,000	2,72,73,000	1,18,06,000 2,62,000	12,39,000	1,34,40,000	8,72,000	2,76,19,000	36
DEPARTMENTAL HEADS. For details see separate Estimates.												
10.—Assessed Taxes		...	...	...	...	...	...	...	...	..	...	37
38.—State Railways: Working Expenses		5,50,000	...	35,00,000	...	40,50,000	5,30,000	...	34,00,000	...	39,30,000	38
41.—Miscellaneous Railway Expenditure		1,52,000	...	...	...	1,52,000	93,000	...	...	...	93,000	39
43.—Irrigation—Minor Works & Navgn.		5,00,000		5,75,000	19,000	10,94,000	11,95,000	...	7,41,000	5 000	19,41,000	40
44.—Military Works		15,00,000	2,30,000	.		17,30,000	16,21,000	1,50,000	...	..	17,71,000	41
45.—Civil Works		30,00,000 31,000	19,000	33,25,000	7,06,000	70,81,000	26,01,000 54,000	28,000	28,55,000	3,82,000	59,20,000	42
Total Departmental Heads		57,02,000 31,000	2,49,000	74,00,000	7,25,000	1,41,07,000	60,40,000 54 000	1,78,000	69,96,000	3,87 000	1,36,55,000	43
TOTAL EXPENDITURE		1,80,37,000 3,21,000	15,34,000	2,01,48,000	13,40,000	4,13,80,000	1,78,46,000 3,16,000	14,17,000	2,04,36,000	12,59,000	4,12,74,000	44

(a) These totals do not include Departmental figures under Assessed Taxes

N.B.—Antique figures under Upper Burma represent District Fund figures.

Net Increase of Expenditure in

The following is the estimated cost of

Land Revenue	19·704	per cent.	Stamps	2·786
Salt	·446	,,	Excise	1·73

FOR THE YEAR 1893-94.

OF EXPENDITURE.

No. of Items.	Budget, 1892-93. Upper Burma.	Lower Burma. Imperial.	Lower Burma. Provincial.	Lower Burma. Local.	Total.	Accounts, 1891-92. Upper Burma.	Lower Burma. Imperial.	Lower Burma. Provincial.	Lower Burma. Local.	Total.	Budget Estimate, 1893-94, compared with Revised, 1892-93. Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	43,000	1,75,000	24,000	1,000	2,43,000	65,178	1,68,318	21,706	349	2,55,551	7,000	...
2	...	...	...	...	...	...	40	...	...	40	...	...
3	20,30,000	...	23,48,000	...	43,78,000	16,74,237	10,75,788	13,06,621	...	40,56,646	2,33,000	...
4	1,000	10,000	...	...	11,000	617	...	10,162	...	10,779	...	...
5	8,000	7,000	23,000	..	38,000	6,837	14,565	14,564	...	35,966	2,000	...
6	27,000	26,000	8,000	...	61,000	16,651	26,221	8,740	...	51,612	4,000	...
7	...	...	...	50,000	50,000	...	...	...	62,685	62,685	2,000	...
8	...	...	1,80,000	...	1,80,000	...	...	1,63,697	...	1,63,697	21,000	...
9	...	11,000	11,000	...	22,000	..	8,168	8,168	...	16,336	3,000	...
10	4,90,000	6,82,000	6,82,000	...	18,54,000	3,43,253	6,62,483	6,62,482	...	16,68,218	1,65,000	...
11	3,000	10,000	11,000	...	24,000	3,026	8,952	8,951	...	20,929	4,000	...
12	...	...	14,000	...	14,000	...	...	12,876	...	12,876	1,000	...
13	4,000	5,000	...	...	9,000	2,777	4,532	...	...	7,309	1,000	...
14	...	...	49,000	85,000	1,34,000	...	...	48,835	83,152	1,31,987	...	...
15	1,97,000 5,000	2,12,000	6,56,000	20,000	10,90,000	1,91,189 3,259	1,83,681	6,39,971	17,108	10,35,208	14,000	...
16	8,38,000	...	12,25,000	...	20,63,000	8,18,521	...	12,24,740	...	20,43,261	67,000	...
17	3,23,000	...	8,19,000	...	11,42,000	3,19,113	...	7,78,571	...	10,97,684	44,000	...
18	66,48,000 2,000	.	27,89,000	2,11,000	96,50,000	68,46,579 969		26,06,426	1,58,523	96,12,497	1,91,000	...
19	5,49,000	...	4,34,000	29,000	10,12,000	3,42,320	...	2,66,831	36,297	6,45,448	2,86,000	...
20	96,000	...	3,31,000	1,50,000	5,77,000	87,797	...	2,98,397	1,37,107	5,23,301	91,000	...
21	40,000	65,000	...	...	1,05,000	27,064	60,939	...	...	88,003	4,000	...
22	1,97,000 8,000	...	2,39,000	36,000	4,80,000	1,61,831 7,259	.	2,00,850	28,286	3,98,226	28,000	...
23	2,87,000	31,000	...	...	3,18,000	3,50,677	10,761	135	...	3,61,573	3,000	...
24	36,000 3,000	18,000	57,000	12,000	1,26,000	37,760 1,277	95,622	61,643	9,973	2,06,275	2,000	...
25	1,30,000	26,000	...	...	1,56,000	1,29,026	25,207	...	...	1,54,233	...	9,000
26	26,000	...	2,50,000	2,000	2,78,000	24,949	...	2,41,184	1,255	2,67,388	6,000	...
27	24,000	...	4,27,000	...	4,51,000	19,841	...	3,99,249	...	4,19,090	...	10,000
28	35,000 38,000	10,000	50,000	55,000	1,88,000	45,892 38,993	5,882	38,498	52,150	1,81,415	7,000	...
29	...	...	...	...	...	534	...	...	...	534	...	1,000
30	...	...	21,00,000	...	21,00,000	...	...	11,54,174	...	11,54,174	22,000	...
31	... 43,000	...	...	...	43,000	... 43,367	...	...	...	43,367	6,000	...
32	... 1,69,000	...	2,42,000	1,78,000	5,89,000	... 1,18,576	...	3,78,667	71,840	5,69,083	2,25,000	...
33	1,20,32,000 2,68,000	12,88,000	1,29,69,000	8,29,000	2,73,86,000	1,15,15,669 2,13,700	23,51,159	1,05,56,138	6,58,725	2,52,95,391	14,39,000	20,000
34	...	...	...	...	...	... 37,447	...	5,05,980	3,47,696	8,91,123	...	7,45,000
35	... 26,000	...	*15,84,000*	*42,000*	*16,52,000*	...	...	...	...	...	*10,20,000*	...
36	1,20,32,000 2,42,000	12,88,000	1,13,85,000	7,87,000	2,57,34,000	1,15,15,669 2,51,147	23,51,159	1,10,62,118	10,06,421	2,61,86,514	4,19,000	7,65,000
37	...	...	...	...	..	...	7	...	...	7	...	...
38	3,00,000	...	34,00,000	...	37,00,000	12,22,055	...	22,81,282	...	35,03,337	1,20,000	...
39	10,000		..	...	10,000	15,625	...	...	...	15,625	59,000	..
40	5,00,000	.	8,50,000	3,000	13,53,000	10,08,506		9,40,513	4,862	19,53,881	..	8,47,000
41	15,00,000	1,50,000	.	...	16 50,000	12,50,241	2,22,527	...	...	14,72,768	...	41,000
42	30,000 33,000	35,000	27,00,000	4,17,000	61,85,000	33,00,757 23,893	62,766	23,40,283	2,87,916	60,15,615	11,61,000	..
43	53,10,000 33,000	1,85,000	69,50,000	4,20,000	11,28,98,000	67,97,184 23,893	(a)2,85,293	55,62,078	2,92,778	1,29,61,226 (a)	13,40,000	8,88,000
44	1,73,42,000 2,75,000	14,73,000	1,83,35,000	12,07,000	3,86,32,000	1,83,12,853 2,75,040	26,36,452	1,66,24,196	12,99,199	3,91,47,740	17,59,000 1,06,000	16,53,000

which are shown in the Estimates under "India, General."

1893-94, Rs. 1,06,000.

collecting the undermentioned Revenues:—

PER CENT. | CUSTOMS 2·938 PER CENT.

CIVIL BUDGET ESTIMATE

OF

REVENUE AND RECEIPTS

FOR THE YEAR

1893-94.

I.—LAND REVENUE.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
LOWER BURMA.				
SHARED.	Rs.	Rs.	Rs.	Rs.
Ordinary Revenue—				
Fluctuating Collections	1,07,40,000	1,02,84,000	94,31,000	99,24,834
Sale-proceeds of Waste Lands, and Redemption of Land Tax	...	...	...	342
Rents, etc., of Fisheries	17,00,000	16,80,000	16,33,000	...
Miscellaneous—				
Capitation Tax	39,00,000	37,75,000	37,60,000	37,46,956
Thathameda Tax	90,000	90,000	90,000	89,045
Miscellaneous Receipts	1,50,000	1,55,000	1,22,000	1,59,290
Total Miscellaneous	41,40,000	40,20,000	39,72,000	39,95,291
TOTAL SHARED	1,65,80,000	1,59,84,000	1,50,36,000	1,39,20,467
IMPERIAL SHARE—THREE-FOURTHS	82,92,000	78,45,000	71,34,000	73,72 684
PROVINCIAL SHARE—ONE-FOURTH(*a*)	82,88,000	81,39,000	79,02,000	65,47,783
Rents, etc., of Fisheries, Provincial	...	...	...	16,59,004
Miscellaneous, Provincial	...	...	...	1,428
TOTAL PROVINCIAL	82,88,000	81,39,000	79,02,000	82,08,215
LOCAL.				
Miscellaneous	20,000	16,000	14,000	13,847
TOTAL LOWER BURMA	1,66,00,000	1,60,00,000	1,50,50,000	1,55,94,746
UPPER BURMA.				
IMPERIAL.				
Ordinary Revenue	13,12,000	12,20,000	10,50,000	9,77,658
Sale-proceeds of Waste Lands and Redemption of Land Tax	...	2,000	...	1,117
Rents, etc., of Fisheries	2,90,000	2,85,000	2,44,000	2,38,812
Miscellaneous—				
Thathameda Tax	47,24,000	46,00,000	44,92,000	40,55,799
Kyun Tax	1,60,000	1,50,000	1,36,000	1,25,075
Receipts from Ruby Mines	4,00,000	6,00,000	4,00,000	2,00,000
Jade and Amber Revenue	30,000	55,000	60,000	53,250
Petroleum Wells	1,04 000	1,03,000	1,03,000	80,826
Receipts under Regulation XIV of 1887	30,000	35,000	20,000	42,290
Miscellaneous Receipts	50,000	50,000	45,000	50,786
Total Miscellaneous	54,98,000	55,93,000	52,56,000	46,08,026
TOTAL UPPER BURMA	71,00,000	71,00,000	65,50,000	58,25,613
TOTAL	2,37,00,000	2,31,00,000	2,16,00,000	2,14,20,359

(*a*) Includes Contributions from Imperial.

II.—OPIUM.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
LOWER BURMA.				
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Cost Price of (BENGAL) Opium sold in Excise Department (*at Rs. 7¼ a Seer*)	2,66,000	4,60,000	3,53,000	3,82,427
UPPER BURMA.				
IMPERIAL.				
Cost Price of (BENGAL) Opium sold in Excise Department (*at Rs. 7¼ a Seer*)	24,000	24,000	33,000	28,071
TOTAL	2,90,000	4,84,000	3,86,000	4,10,498

III.—SALT.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
LOWER BURMA.				
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Customs Duty on Salt	14,00,000	13,65,000	15,30,000	13,58,952
Excise Duty on Salt	1,50,000	1,85,000	2,00,000	2,33,927
TOTAL LOWER BURMA	15,50,000	15,50,000	17,30,000	15,92,879
UPPER BURMA.				
IMPERIAL.				
Excise Duty on Salt	17,000	17,000	17,000	17,269
TOTAL	15,67,000	15,67,000	17,47,000	16,10,148

IV.—STAMPS.

LOWER BURMA.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Sale of General Stamps—				
One-anna Stamps for Receipts and Cheques	68,000	66,000	60,000	61,673
Bills of Exchange or Hoondies	11,000	11,000	10,000	10,768
Other General Stamps	4,32,000	4,30,000	3,40,000	3,56,226
Total Sale of General Stamps	5,11,000	5,07,000	4,10,000	4,28,667
Sale of Court-fee Stamps	7,74,500	7,74,000	6,30,000	6,34,364
Duty on Impressing Documents	8,000	12,000	6,500	7,586
Fines and Penalties	6,000	6,000	6,100	6,294
Miscellaneous	500	1,000	400	132
TOTAL LOWER BURMA	13,00,000	13,00,000	10,53,000	10,77,043
IMPERIAL SHARE—ONE-FOURTH	3,25,000	3,25,000	2,63,000	5,38,521
PROVINCIAL SHARE—THREE-FOURTHS	9,75,000	9,75,000	7,90,000	5,38,522
UPPER BURMA.				
IMPERIAL.				
Sale of General Stamps	1,00,000	85,000	66,000	65,706
Sale of Court-fee Stamps	2,05,800	1,95,800	1,85,000	1,74,421
Sale of Plain Paper to be used with Court-fee Stamps	100	100	100	21
Duty on Impressing Documents	900	900	900	904
Fines and Penalties	8,000	8,000	4,800	5,744
Miscellaneous	200	200	200	139
TOTAL UPPER BURMA	3,15,000	2,90,000	2,57,000	2,46,935
TOTAL	16,15,000	15,90,000	13,10,000	13,23,978

V.—EXCISE.

LOWER BURMA.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
License and Distillery Fees and Duties for the Sale of Liquors and Drugs:—				
License Fees	15,48,000	15,35,000	15,30,000	15,09,663
Distillery Fees	31,000	30,000	11,600	19,295
Still-head Duty	4,40,800	4,09,800	3,50,000	3,66,509
Opium License Fees	} 3,79,000	6,00,000	6,00,000	{ 5,95,557
Farm of other Drugs				...
Rent of Toddy Trees	200	200	400	171
Total License and Distillery Fees, etc.	23,99,000	25,75,000	24,92,000	24,91,195
Gain on Sale-proceeds of Excise Opium (*Difference between selling price (Rs. 32 and Rs. 28 a Seer) and cost price (Rs. 7¼ a Seer), the latter being credited to "II—Opium"*)	8,00,000	15,24,000	11,73,000	12,75,173
Fines, Confiscations, and Miscellaneous	1,000	1,000	1,000	593
TOTAL LOWER BURMA	32,00,000	41,00,000	36,66,000	37,66,961
IMPERIAL SHARE—THREE-FOURTHS	24,00,000	30,75,000	27,49,000	28,25,221
PROVINCIAL SHARE—ONE-FOURTH	8,00,000	10,25,000	9,17,000	9,41,740
Carried over	32,00,000	41,00,000	36,66,000	37,66,961

V.—EXCISE—*continued.*

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Brought forward	32,00,000	41,00,000	36,66,000	37,66,961
UPPER BURMA.				
IMPERIAL.				
License and Distillery Fees and Duties for the Sale of Liquors and Drugs:—				
License Fees	2,15,000	2,15,000	2,10,000	2,08,504
Distillery Fees	28,000	26,000	22,000	20,166
Still-head Duty	1,60,000	1,60,000	95,000	1,04,564
Opium License Fees				48,267
Farm of other Drugs	76,000	72,000	60,000	...
Rent of Toddy Trees				15
Total License and Distillery Fees, &c.	4,79,000	4,73,000	3,87,000	3,81,516
Transit duty on Excise Opium	4,000	4,000	3,000	3,018
Gain on Sale-proceeds of Excise Opium (*Difference between selling price* (*Rs. 32 a Seer*) *and cost price* (*Rs. 7¼ a Seer*), *the latter being credited to "II—Opium"*)	72,000	72,000	1,00,000	96,119
Fines, Confiscations, and Miscellaneous	1,000	1,000	2,000	670
TOTAL UPPER BURMA	5,56,000	5,50,000	4,92,000	4,81,323
TOTAL	37,56,000	46,50,000	41,58,000	42,48,284

VI.—PROVINCIAL RATES.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
LOWER BURMA.				
LOCAL.	Rs.	Rs.	Rs.	Rs.
Rates and Cesses on Lands—				
Cess on Land Tax	10,44,000	9,94,000	9,25,000	9,84,885
House Tax	6,000	6,000	8,000	13,230
TOTAL	10,50,000	10,00,000	9,33,000	9,98,115

VII.—CUSTOMS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
LOWER BURMA.				
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Sea Customs—Imports	10,59,000	10,00,000	10,58,000	9,52,285
Sea Customs—Exports	54,18,000	50,00,000	57,50,000	59,61,365
TOTAL IMPERIAL	64,77,000	60,00,000	68,08,000	69,13,650
PROVINCIAL.				
Warehouse and Wharf Rents	8,000	8,000	11,000	9,829
Miscellaneous	15,000	14,000	10,000	9,982
TOTAL PROVINCIAL	23,000	22,000	21,000	19,811
TOTAL	65,00,000	60,22,000	68,29,000	69,33,461

VIII.—ASSESSED TAXES.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
LOWER BURMA.				
Income Tax—	Rs.	Rs.	Rs.	Rs.
Deductions by Government from Salaries and Pensions, &c.	1,19,700	1,19,000	1,19,000	1,23,058
Deductions by Government from Interest on Government Securities	2,000	2,000	3,700	2,722
Ordinary Collections	4,92,000	4,68,700	4,12,000	4,64,205
Penalties	300	300	300	225
TOTAL LOWER BURMA	6,14,000	5,90,000	5,35,000	5,90,210
IMPERIAL SHARE—ONE-HALF	3,07,000	2,95,000	2,67,000	2,95,105
PROVINCIAL SHARE—ONE-HALF	3,07,000	2,95,000	2,68,000	2,95,105
UPPER BURMA.				
IMPERIAL.				
Income Tax—				
Deductions by Government from Salaries and Pensions	82,000	82,000	79,000	78,879
TOTAL	6,96,000	6,72,000	6,14,000	6,69,089

IX.—FOREST.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
LOWER BURMA.				
I.—Timber and other Produce removed from the Forests by Government Agency . . .	20,71,000	23,53,000	18,15,000	18,96,246
II.—Timber and other Produce removed from the Forests by Consumers or Purchasers . .	6,30,400	8,36,300	4,92,000	6,16,328
III.—Confiscated Drift and Waif Wood . . .	88,000	93,500	1,06,900	89,322
IV.—Revenue from Forests not managed by Government	1,75,000	2,00,000	1,75,000	2,14,992
V.—Miscellaneous	35,600	37,200	31,100	41,227
TOTAL LOWER BURMA .	30,00,000	35,20,000	26,20,000	28,58,115
IMPERIAL SHARE—ONE-HALF .	15,00,000	17,60,000	13,10,000	14,29,057
PROVINCIAL SHARE—ONE-HALF .	15,00,000	17,60,000	13,10,000	14,29,058
UPPER BURMA. *IMPERIAL.*				
I.—Timber and other Produce removed from the Forests by Government Agency . . .	1,17,500	66,500	1,73,000	93,258
II.—Timber and other Produce removed from the Forests by Consumers or Purchasers . .	16,81,500	19,47,450	18,26,000	11,71,165
III.—Confiscated Drift and Waif Wood . . .	31,500	42,700	39,000	45,415
V.—Miscellaneous	19,500	18,350	12,000	17,462
TOTAL UPPER BURMA .	18,50,000	20,75,000	20,50,000	13,27,300
TOTAL .	48,50,000	55,95,000	46,70,000	41,85,415

N.B.—For details see next page.

IX.—FOREST—*continued.*

Details.	Budget Estimate, 1893-94. Lower Burma. Pegu Circle.	Tenasserim Circle.	Total.	Upper Burma. Eastern and Western Circles.
	Rs.	Rs.	Rs.	Rs.
I.—Timber and other Produce removed from the Forests by Government Agency—				
(*a*) Timber	17,65,000	3,06,000	20,71,000	1,17,500
II.—Timber and other Produce removed from the Forests by Consumers or Purchasers—				
(*a*) Timber	4,50,000	52,800	5,02,800	13,21,000
(*b*) Firewood and Charcoal	34,000	2,300	36,300	30,500
(*c*) Bamboos	40,000	3,500	43,500	33,500
(*d*) Grazing and Fodder Grass	400	...	400	...
(*e*) Other Minor Produce	39,000	8,400	47,400	2,96,500
Total Timber, etc., removed by Consumers, etc.	5,63,400	67,000	6,30,400	16,81,500
III.—Confiscated Drift and Waif Wood	48,000	40,000	88,000	31,500
IV.—Revenue from Forests not managed by Government—				
(*a*) Duty on Foreign Timber and other Forest produce	...	1,75,000	1,75,000	...
V.—Miscellaneous—				
(*a*) Fines and Forfeitures	500	2,400	2,900	1,000
(*b*) Refunds	2,000	200	2,200	300
(*c*) Other Sources	21,100	9,400	30,500	18,200
Total Miscellaneous	23,600	12,000	35,600	19,500

X.—REGISTRATION.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Lower Burma.	Rs.	Rs.	Rs.	Rs.
Fees for Registering Documents	51,000	50,000	36,000	37,604
Fees for Copies of Registered Documents	1,000	1,000	1,000	890
Miscellaneous	3,000	3,000	2,000	1,912
Total Lower Burma	55,000	54,000	39,000	40,406
Imperial Share—One-half	27,000	27,000	19,000	20,203
Provincial Share—One-half	28,000	27,000	20,000	20,203
Upper Burma.				
Imperial.				
Fees for Registering Documents	7,700	5,700	5,700	5,676
Fees for Copies of Registered Documents	100	100	100	30
Miscellaneous	200	200	200	190
Total Upper Burma	8,000	6,000	6,000	5,896
TOTAL	63,000	60,000	45,000	46,302

IX.—FOREST—*continued.*

Revised Estimate, 1892-93.				Budget Estimate, 1892-93.				Accounts, 1891-92.			
Lower Burma.			Upper Burma. Eastern and Western Circles.	Lower Burma.			Upper Burma.	Lower Burma.			Upper Burma.
Pegu Circle.	Tenasserim Circle.	Total.		Pegu Circle.	Tenasserim Circle.	Total.		Pegu Circle.	Tenasserim Circle.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
20,09,500	3,43,500	23,53,000	66,500	15,00,000	3,15,000	18,15,000	1,73,000	16,19,121	2,77,125	18,96,246	93,258
6,57,000	65,000	7,22,000	16,24,000	3,68,000	47,500	4,15,500	15,76,000	4,55,509	71,497	5,27,006	8,94,791
25,000	600	25,600	29,900	21,000	325	21,325	15,000	22,220	253	22,473	11,213
38,000	3,900	41,900	34,850	7,000	25	7,025	35,000	14,158	1,059	15,217	27,885
500	...	500	...	400	...	400	...	399	10	409	...
38,500	7,800	46,300	2,58,700	42,000	5,750	47,750	2,00,000	44,103	7,120	51,223	2,37,276
7,59,000	77,300	8,36,300	19,47,450	4,38,400	53,600	4,92,000	18,26,000	5,36,389	79,939	6,16,328	11,71,165
48,000	45,500	93,500	42,700	54,000	52,900	1,06,900	39,000	29,821	59,501	89,322	45,415
...	2,00,000	2,00,000	...	...	1,75,000	1,75,000	...	...	2,14,992	2,14,992	...
500	4,085	4,585	950	600	2,700	3,300	1,000	1,252	8,282	9,534	1,095
2,000	275	2,275	750	1,400	400	1,800	1,000	1,717	264	1,981	152
21,000	9,340	30,340	16,650	15,600	10,400	26,000	10,000	19,214	10,498	29,712	16,215
23,500	13,700	37,200	18,350	17,600	13,500	31,100	12,000	22,183	19,044	41,227	17,462

XI.—TRIBUTES FROM NATIVE STATES.

	Budget Estimate 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Upper Burma.	Rs.	Rs.	Rs.	Rs.
Imperial.				
Tribute from Kali Sawbwa State . . .	...	...	...	11,269
Tribute from Thamogdut Sawbwa State . .	400	400	400	400
Tribute from Momaik Sawbwa State . .	...	...	13,000	13 000
Tribute from Shan States	2,70,600	4,01,600	2,54,500	3,09,206
Tribute from Baw States	5,000	5,000	3,000	4,840
Tributes from Various Petty States . . .	5,000	5,000	1,100	4,023
TOTAL .	2,81,000	4,12,000	2,72,000	3,42,738

XII.—INTEREST.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
LOWER BURMA.				
IMPERIAL.				
Interest on Imperial Loans and Advances.	Rs.	Rs.	Rs.	Rs.
INTEREST ON ADVANCES TO NATIVE STATES, ETC.	4,000	1,000	3,000	211
PROVINCIAL.				
Interest on Provincial Loans and Advances.				
INTEREST ON LOANS TO MUNICIPAL AND OTHER PUBLIC CORPORATIONS (EXCLUDING PRESIDENCY CORPORATIONS)	15,000	13,000	17,000	15,433
INTEREST ON ADVANCES TO CULTIVATORS	2,000	2,000	2,000	1,730
MISCELLANEOUS	1,000	5,000	1,000	3,520
Total Interest on Provincial Loans and Advances	18,000	20,000	20,000	20,683
TOTAL LOWER BURMA	22,000	21,000	23,000	20,894
UPPER BURMA.				
IMPERIAL.				
Interest on Imperial Loans and Advances.				
INTEREST ON LOANS TO PRESIDENCY CORPORATION	1,000	1,000	...	...
INTEREST ON LOANS TO MUNICIPAL AND OTHER PUBLIC CORPORATIONS (EXCLUDING PRESIDENCY CORPORATIONS)	6,000	5,000	6,000	6,959
INTEREST ON ADVANCES TO CULTIVATORS	23,000	35,000	35,000	10,734
TOTAL UPPER BURMA	30,000	41,000	41,000	17,693
TOTAL	52,000	62,000	64,000	38,587

XIII.—POST OFFICE.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
LOWER BURMA.				
LOCAL.	Rs.	Rs.	Rs.	Rs.
District Post Collections	...	...	...	249

XVIA.—LAW AND JUSTICE—COURTS OF LAW.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
LOWER BURMA.				
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
Sale-proceeds of Unclaimed and Escheated Property	11,000	11,000	11,000	10,820
Court-fees realised in Cash	100	1,000	100	110
General Fees, Fines, and Forfeitures	3,28,000	3,27,000	3,10,000	3,38,668
Miscellaneous Fees and Fines	1,000	1,000	100	655
Miscellaneous	3,900	5,000	1,800	2,799
TOTAL LOWER BURMA	3,44,000	3,45,000	3,23,000	3,53,052
UPPER BURMA.				
IMPERIAL.				
Sale-proceeds of Unclaimed and Escheated Property	10,000	13,000	8,000	13,158
Court-fees realised in Cash	200	150	150	297
General Fees, Fines, and Forfeitures	1,46,000	1,42,000	1,38,000	1,31,220
Pleadership Examination Fees	...	...	2,500	8,351
Miscellaneous Fees and Fines	500	3,050	200	456
Miscellaneous	5,300	5,800	3,150	3,790
TOTAL UPPER BURMA	1,62,000	1,64,000	1,52,000	1,57,272
TOTAL	5,06,000	5,09,000	4,75,000	5,10,324

XVIB.—LAW AND JUSTICE—JAILS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
LOWER BURMA.				
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
Jails—				
Hire of Convicts	5,000	5,000	10,000	5,045
Miscellaneous	500	1,000	500	207
Total Jails	5,500	6,000	10,500	5,252
Jail Manufactures—				
Sale-proceeds of Jail Manufactures	2,38,000	2,38,000	2,44,500	2,37,882
Miscellaneous	4,500	23,000	17,000	17,231
Total Jail Manufactures	2,42,500	2,61,000	2,61,500	2,55,113
TOTAL LOWER BURMA	2,48,000	2,67,000	2,72,000	2,60,365
UPPER BURMA.				
IMPERIAL.				
Jails—				
Hire of Convicts	3,500	3,500	12,000	10,938
Miscellaneous	500	1,500	500	284
Total Jails	4,000	5,000	12,500	11,222
Jail Manufactures—				
Sale-proceeds of Jail Manufactures	1,07 000	92,000	62,500	65,882
Miscellaneous	4 000	4,000	2,000	1,385
Total Jail Manufactures	1,11,000	96,000	64,500	67,267
TOTAL UPPER BURMA	1,15,000	1,01,000	77,000	78,489
TOTAL	3,63,000	3,68,000	3,49,000	3,38,854

XVII.—POLICE.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
LOWER BURMA.				
PROVINCIAL.				
Police supplied to Public Departments, Private Companies, and Persons	5,000	4,500	8,000	3,632
Cash Receipts under the Arms Act	800	1,000	...	199
Fees, Fines, and Forfeitures	15,000	23,000	6,000	6,817
Superannuation Receipts	200	200	200	178
Miscellaneous	6,000	5,300	5,800	5,522
TOTAL PROVINCIAL	27,000	34,000	20,000	16,348
LOCAL.				
Fees, Fines, and Forfeitures—				
Slaughter-house Licenses	3,000	4,000	1,700	1,672
Cattle Pounds	8,000	9,000	9 000	8,004
Sale-proceeds of Unclaimed Cattle	18,000	20,000	16,000	20,641
Passenger Boat and Cattle-ferry Licenses	6,900	6,000	7,100	6,990
Fines under Act V of 1861	100	100	200	60
Total Fees, Fines, etc.	36,000	39,100	34,000	37,367
Miscellaneous	1,000	900	1,000	1,628
TOTAL LOCAL	37,000	40,000	35,000	38,995
TOTAL LOWER BURMA	64,000	74,000	55,000	55,343
UPPER BURMA.				
IMPERIAL.				
Police supplied to Municipal, Cantonment, and Town Funds	1,20,000	1,40,000	1,28,000	1,21,945
Police supplied to Public Departments, Private Companies, and Persons	2,000	2,500	2,000	3,439
Fees, Fines, and Forfeitures	5,000	17,000	1,500	2,514
Miscellaneous	20,000	20,500	20,500	28,907
TOTAL IMPERIAL	1,47 000	1,80,000	1,52,000	1,56,805
LOCAL.				
Fees, Fines, and Forfeitures	20,000	20,000	20,000	21,501
TOTAL UPPER BURMA	1,67,000	2,00,000	1,72,000	1,78,306
TOTAL	2,31,000	2,74,000	2,27,000	2,33,649

XVIII.—MARINE.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
LOWER BURMA.				
PROVINCIAL.				
Sale-proceeds of Vessels and Stores	1,000	11,000	1,000	1,3[illegible]2
Freight, Passage, and Tonnage	4,000	4,000	4,500	5,229
Registration and other Fees	2,000	2,000	1,500	1,765
Miscellaneous—				
Coast Light dues	2,63 000	2,60,00	2,57,000	2,63,105
Other Items	10,000	10 000	10,000	8,336
Total Miscellaneous	2,73,000	2,70,000	2,67,000	2,71,441
TOTAL PROVINCIAL	2,80,000	2,87,000	2,74,000	2,79,748
LOCAL.				
Sale-proceeds of Vessels and Stores	...	10,000	...	...
Freight, Passage, and Tonnage	2,950	600	600	340
Miscellaneous	50	400	400	136
TOTAL LOCAL	3,000	11,000	1,000	485
TOTAL LOWER BURMA	2,83,000	2,98,000	2 75,000	2,80,233
UPPER BURMA.				
IMPERIAL.				
Sale-proceeds of Vessels and Stores	100	100	1,000	29,253
Freight, Passage, and Tonnage	5,400	5,400	8,900	7,193
Registration and other Fees	500	500	100	103
Miscellaneous	4,000	5,000	1,000	2,816
TOTAL UPPER BURMA	10,000	11,000	11,000	39,365
TOTAL	2,93,000	3,09,000	2,86,000	3,19,598

XIX.—EDUCATION.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
LOWER BURMA.				
PROVINCIAL.				
Fees, Schools, General	5,500	5,300	5,000	4,808
Fees, Schools, Special	4,200	4,200	4,800	4,063
Miscellaneous	300	1,500	200	364
TOTAL PROVINCIAL	10,000	11,000	10,000	9,235
LOCAL.				
Contributions	8,530	8,530	8,530	8,170
Miscellaneous	470	470	470	89
TOTAL LOCAL	9,000	9,000	9,000	8,259
TOTAL LOWER BURMA	19 000	20,000	19,000	17,494
UPPER BURMA.				
IMPERIAL.				
Fees, Schools, Special	1,500	1,500	600	672
Contributions	1,000	1,000	1,500	...
Miscellaneous	500	500	900	230
TOTAL UPPER BURMA	3,000	3,000	3,000	902
TOTAL	22,000	23,000	22,000	18,396

XX.—MEDICAL.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
LOWER BURMA.				
PROVINCIAL.				
	Rs.	Rs.	Rs.	Rs.
Lunatic Asylum Receipts—				
Maintenance of Non-pauper Patients	11,000	11,000	11,000	12,609
Proceeds of Patients' Labour	5,000	5,000	6,000	5,084
Total Lunatic Asylum Receipts	16,000	16,000	17,000	17,693
Contributions	1,500	1,500	1,000	1,440
Miscellaneous	500	500	1,000	509
TOTAL PROVINCIAL	18,000	18,000	19,000	19,642
LOCAL.				
Hospital Receipts	200	200	100	107
Contributions—				
Contributions from Private Persons	700	700	700	330
Miscellaneous	100	100	200	12
TOTAL LOCAL	1,000	1,000	1,000	449
TOTAL LOWER BURMA	19,000	19,000	20,000	20,091
UPPER BURMA.				
IMPERIAL.				
Hospital Receipts	100	100	200	124
Contributions	2,200	1,600	1,600	1,149
Miscellaneous	700	300	200	420
TOTAL IMPERIAL	3,000	2,000	2,000	1,093
LOCAL.				
Contributions	...	600	...	
Miscellaneous	...	400	...	
TOTAL LOCAL	...	1,000	...	404
TOTAL UPPER BURMA	3,000	3,000	2,000	2,097
TOTAL	22,000	22,000	22,000	22,188

XXI.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
LOWER BURMA.	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
Veterinary and Stallion Receipts	300	300	300	331
Receipts on account of Experimental Cultivation	...	...	..	12
Miscellaneous	1,700	1,700	1,700	4,471
	2,000	2,000	2,000	4,814
LOCAL.				
Miscellaneous	...	...	...	6
TOTAL LOWER BURMA	2,000	2,000	2,000	4,820
UPPER BURMA.				
IMPERIAL.				
Receipts on account of Experimental Cultivation	700	700	...	672
Miscellaneous	1,300	1,300	1,000	315
TOTAL UPPER BURMA	2,000	2,000	1,000	987
TOTAL	4,000	4,000	3,000	5,807

XXII.—RECEIPTS IN AID OF SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
LOWER BURMA.				
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Subscriptions under the Indian Civil Service Family Pension Regulations	4,800	4,800	3,900	3,617
Subscriptions to the Bengal Civil Fund—				
Ordinary	9,000	8,500	9,600	8,194
Additional	7,500	6,500	7,300	5,850
Total Subscriptions to the Bengal Civil Fund	16,500	15,000	16,900	14,044
Subscriptions to the Bombay Civil Fund	700	1,200	1,200	1,003
TOTAL IMPERIAL	22,000	21,000	22,000	18,664
PROVINCIAL				
Contributions for Pensions and Gratuities	2,000	6,000	2,000	1,797
TOTAL LOWER BURMA	24,000	27,000	24,000	20,461
UPPER BURMA.				
IMPERIAL.				
Subscriptions under the Indian Civil Service Family Pension Regulations	5,700	4,800	4,700	3,839
Subscriptions to the Bengal Civil Fund	8,300	7,200	5,900	5,861
Subscriptions to the Bombay Civil Fund	...	..	400	10
Contributions for Pensions and Gratuities	3,000	3,000	3,000	3,759
Miscellaneous	...	...	...	13
TOTAL UPPER BURMA	17,000	15,000	14,000	13,482
TOTAL	41,000	42,000	38,000	33,943

XXIII.—STATIONERY AND PRINTING.

	Budget Estimate, 1893-94	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
LOWER BURMA.				
IMPERIAL.	Rs.	Rs.	Rs	Rs.
Stationery Receipts—				
Value of Stationery supplied to Local Funds from Central Stores	300	300	1,000	236
Value of Stationery supplied to State Railways from Central Stores	52,700	47,700	17,000	17,080
TOTAL IMPERIAL	53,000	48,000	18,000	17,316
PROVINCIAL.				
Stationery Receipts	8,000	8,000	7,000	8,966
Sales of Gazettes and other Publications	11,000	13,000	8,000	7,815
Other Press Receipts	6,000	6,000	2,000	6,274
TOTAL PROVINCIAL	25,000	27,000	17,000	23,055
TOTAL LOWER BURMA	78,000	75,000	35,000	40,371
UPPER BURMA.				
IMPERIAL.				
Stationery Receipts	6,000	5,000	9,000	1,753
TOTAL	84,000	80,000	44,000	42,124

XXV.—MISCELLANEOUS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
LOWER BURMA.				
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Gain by Exchange	...	...	...	6
Premium on Bills	20,000	20,000	9,700	16,616
Unclaimed Bills of Exchange, etc.	200	200	300	152
Percentages chargeable on European Stores for Provincial and Local Funds, etc.—				
One per cent. chargeable on Stores for Provincial and Local Funds, etc.	2,000	1,000	2,000	2,585
Two per cent. chargeable on English Stores for departmental charges	800	1,800	...	562
TOTAL PERCENTAGE, ETC.	2,800	2,800	2,000	3,147
TOTAL IMPERIAL	23,000	23,000	12,000	19,921
PROVINCIAL.				
Unclaimed Deposits				
Sale-proceeds of Durbar Presents	7,500	10,200	9,000	5,430
Sale of old Stores and Materials	1,000	4,300	300	2,757
Rents	1,000	1,000	500	1,000
Miscellaneous Fees, Fines, and Forfeitures	1,000	1,000	...	...
	500	500	200	303
Miscellaneous—				
Recoveries from Local Funds towards cost of Controlling and Account Offices	21,000	21,000	21,000	26,394
Cash Recoveries of service payments in previous years	500	500	1,500	1,750
Other Items	500	500	500	1,001
Total Miscellaneous	22,000	22,000	23,000	29,655
TOTAL PROVINCIAL	33,000	39,000	33,000	39,205
Carried over	56,000	62,000	45,000	59,126

XXV.—MISCELLANEOUS—*continued.*

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
LOWER BURMA—Brought forward	56,000	62 000	45,000	59,126
LOCAL.				
Sale of old Stores and Materials	200	300	100	157
Sale of Land and Houses, etc.	200	200	100	1,917
Rents—				
Staging Bungalow Rents	700	700	1,300	1,732
Bazar Rents	32,700	32,000	27,900	28,343
Do. Stall Rents	1,03,000	1,02,600	1,10,000	1,02,555
Cattle Market Fees and Fines	7,000	7,000	6,000	6,931
Total Rents	1,43,400	1,42,300	1,45,200	1,39,561
Miscellaneous	200	200	600	281
TOTAL LOCAL	1,44,000	1,43,000	1,46,000	1,41,916
TOTAL LOWER BURMA	2,00,000	2,05,000	1,91,000	2,01,042
UPPER BURMA.				
IMPERIAL.				
Gain by Exchange	...	100	...	8,006
Premium on Bills	28,700	31,600	25,000	27,792
Unclaimed Deposits	6,000	6,000	3,000	8,996
Treasure Trove	100	100	...	60
Unclaimed Bills of Exchange	...	...	..	307
Sale-proceeds of Durbar Presents	500	500	500	312
Sale of old Stores and Materials	500	500	500	2,453
Rents	700	700	340	...
Miscellaneous Fees, Fines, and Forfeitures	500	500	200	201
Miscellaneous	4,000	4,000	2,460	3,216
TOTAL IMPERIAL	41,000	44,000	32,000	51,343
LOCAL.				
Sale of old Stores and Materials	100	1,700	100	31
Sale of Land and Houses	100	300	300	...
Rents	1,75,800	1,70,000	1,54,000	1,54,917
Miscellaneous	8,000	7,000	3,600	7,360
TOTAL LOCAL	1,84,000	1,79,000	1,58,000	1,62,308
TOTAL UPPER BURMA	2,25,000	2,23,000	1,90,000	2,13,651
TOTAL	4,25,000	4,28,000	3,81,000	4,14,693

XXX.—IRRIGATION, MINOR WORKS AND NAVIGATION.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
UPPER BURMA.				
LOCAL.	Rs.	Rs.	Rs.	Rs.
In charge of Civil Officers—				
Salin Canal Receipts	23,000	23,000	17,000	14,223
Sagu Canal Receipts	39,000	39,000	26,000	27,554
TOTAL	62,000	62,000	43,000	41,777

XXXII.—CIVIL WORKS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
LOWER BURMA.				
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
In charge of Civil Officers—				
Sale-proceeds of Grass and Fruits in Cemeteries	200	200	200	35
Fees for Masonry Graves	800	800	800	615
TOTAL PROVINCIAL	1,000	1,000	1,000	650
LOCAL.				
In charge of Civil Officers—				
Lease of Tolls at Ferries	73,000	72,000	66,000	71,064
Miscellaneous	2,000	8,000	1,000	883
TOTAL LOCAL	75,000	80,000	67,000	71,947
TOTAL LOWER BURMA	76,000	81,000	68,000	72,597
UPPER BURMA.				
IMPERIAL.				
In charge of Civil Officers	..	...	...	72
LOCAL.				
In charge of Civil Officers	55,000	54,000	54,000	49,050
TOTAL UPPER BURMA	55,000	54,000	54,000	49,122
TOTAL	1,31,000	1,35,000	1,22,000	1,21,719

CIVIL BUDGET ESTIMATE
OF
EXPENDITURE
FOR THE YEAR
1893-94.

1.—REFUNDS AND DRAWBACKS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
LOWER BURMA.				
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
DIVIDED HEADS—IMPERIAL SHARE.				
Land Revenue	17,000	17,000	17,126	13,620
Salt	22,200	18,000	24,500	22,340
Stamps	2,500	2,500	2,500	4,184
Excise	3,000	7,500	2,000	767
Customs—				
Import	10,000	8,250	10,000	8,120
Export	99,000	89,000	1,10,000	1,10,774
Total Customs	1,09,000	97,250	1,20,000	1,18,894
Assessed Taxes	1,650	2,500	8,539	8,435
Forest	600	1,200	250	78
Registration	50	50	85	...
TOTAL IMPERIAL	1,56,000	1,46,000	1,75,000	1,68,318
PROVINCIAL.				
DIVIDED HEADS—PROVINCIAL SHARE.				
Land Revenue	5,000	5,000	5,708	6,810
Ditto Fisheries	...	...	...	415
Total Land Revenue	5,000	5,000	5,708	7,225
Stamps	7,500	7,500	7,500	4,184
Excise	1,000	2,500	666	256
Customs	200	250	1,252	1,528
Assessed Taxes	1,650	2,500	8,539	8,435
Forest	600	1,200	250	78
Registration	50	50	85	...
TOTAL PROVINCIAL	16,000	19,000	24,000	21,706
LOCAL.				
Provincial Rates	1,000	1,000	1,000	349
TOTAL REFUNDS AND DRAWBACKS (LOWER BURMA)	1,73,000	1,66,000	2,00,000	1,90,373
UPPER BURMA.				
IMPERIAL.				
Land Revenue	27,800	27,700	32,000	27,375
Ditto Fisheries	...	...	...	165
Total Land Revenue	27,800	27,700	32,000	27,540
Stamps	4,000	4,000	5,200	3,409
Excise	2,000	2,000	4,900	3,215
Assessed Taxes	200	200	200	339
Forest	900	1,000	500	30,605
Registration	100	100	200	70
TOTAL REFUNDS AND DRAWBACKS (UPPER BURMA)	35,000	35,000	43,000	65,178
Total Refunds and Drawbacks	2,08,000	2,01,000	2,43,000	2,55,551

2.—ASSIGNMENTS AND COMPENSATIONS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
LOWER BURMA.				
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Compensation—				
Salt compensation to other individuals	...	...	...	40
TOTAL	...	...	...	40

3.—LAND REVENUE.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Lower Burma.				
Imperial.				
Charges on account of Land Revenue Collections	...	...	...	6,69,871
Survey and Settlement	...	...	...	3,15,607
Land Records and Agriculture	...	...	...	90,310
Total Imperial	...	...	...	10,75,788
Provincial.				
Charges of District Administration	7,96,000	7,90,000	7,77,000	7,54,934
Charges on account of Land Revenue Collections	9,50,000	8,97,000	8,84,000	3,34,936
Charges on account of Fishery Collections	14,000	14,000	13,000	13,792
Survey and Settlement	5,09,000	5,48,000	5,17,000	1,57,804
Land Records and Agriculture	2,01,000	1,51,000	1,57,000	45,155
Total Provincial	24,70,000	24,00,000	23,48,000	13,06,621
Total Lower Burma	24,70,000	24,00,000	23,48,000	23,82,409
Upper Burma.				
Imperial.				
Charges of District Administration	8,36,000	8,16,000	8,01,000	7,75,540
Charges on account of Land Revenue Collections	5,66,000	5,55,000	5,44,000	4,28,918
Charges on account of Fishery Collections	1,000	1,000	1,000	40
Survey and Settlement	7,49,000	6,56,000	6,70,000	4,63,616
Land Records and Agriculture	48,000	9,000	14,000	6,123
Total Upper Burma	22,00,000	20,37,000	20,30,000	16,74,237
TOTAL	46,70,000	44,37,000	43,78,000	40,56,646

DETAILS.

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Lower Burma.				
		Charges of District Administration.				
		General Establishments.				
		Salaries.				
		Deputy Commissioners—				
6	6	1st Grade (1,833⅓)	1,32,000	3,40,000	1,32,000	3,58,202
6	6	2nd „ (1,666⅔)	1,20,000		1,20,000	
4	4	3rd „ (1,333⅓)	64,000		64,000	
1	1	4th „ (1,200)	(a) 16,800		(a) 16,800	
		Assistant Commissioners—				
5	5	1st Grade (1,000)	60,000	1,15,000	60,000	88,464
5	5	2nd „ (700)	42,000		42,000	
6	6	3rd „ (600)	43,200		43,200	
15	15	4th „ (500)	90,000		90,000	
		Extra Assistant Commissioners—				
1	1	1st Grade (800)	9,600	1,55,000	9,600	1,54,594
2	1	2nd „ (700)	8,400		16,800	
5	4	3rd „ (600)	28,800		36,000	
12	11	4th „ (500)	66,000		72,000	
10	10	5th „ (400)	48,000		48,000	
7	7	6th „ (300)	25,200		25,200	
		Myooks—				
14	14	1st Grade (250)	42,000	2,80,000	42,000	2,67,692
25	27	2nd „ (200)	64,800		60,000	
30	32	3rd „ (175)	67,200		63,000	
60	63	4th „ 62 (150) and 1 (150) Personal Allowance 50	1,14,000		1,08,600	
			10,42,000		10,49,200	
		Deduct—Probable Savings	*1,32,000*		*1,55,200*	
		Total General Establishments	9,10,000	8,90,000	8,94,000	8,68,952
		Deduct—Moiety of salaries transferred to "19A.—Law and Justice—Courts of Law—Criminal Courts" (page 46)	*4,55,000*	*4,45,000*	*4,47,000*	*4,34,476*
			4,55,000	4,45,000	4,47,000	4,34,476
		Allowance to Surgeons in charge of Treasuries	2,500	1,500	2,050	1,877
		Total Salaries (General Establishment), Land Revenue Share	4,57,500	4,46,500	4,49,050	4,36,353
		Carried over	4,57,500	4,46,500	4,49,050	4,36,353

(a) Includes Rs. 2,400 paid to two District Superintendents of Police in charge of districts.

3.—LAND REVENUE—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.		Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		LOWER BURMA—*contd.*				
		Charges of District Administration—*contd.*				
		Brought forward .	4,57,500	4,46,500	4,49,050	4,36,353
		SUB-DIVISIONAL ESTABLISHMENT.				
		Establishment.				
177	186	Clerks of Myooks (on less than 200) .	61,860	60,000	58,800	57,406
171	181	Servants of do.	24 400	24,000	22,984	23,152
		TOTAL SUB-DIVISIONAL ESTABLISHMENT .	86,260	84,000	81,784	80,558
		Deduct—Moiety of Sub-Divisional Establishment transferred to "19A.—Law and Justice—Criminal Courts" (page 46) .	*43,130*	*42,000*	*40,892*	*40,279*
		Total Sub-Divisional Establishment, Land Revenue Share	43,130	42,000	40,892	40,279
		REVENUE ESTABLISHMENT.				
17	17	Clerks (200 and over)	40,290	1,77,520	40,600	1,69,657
186	185	„ (less than 200)	1,40,918		1,40,528	
92	92	Servants	12,004	12,000	11,894	11,038
—	—	Temporary Establishment . . .	1,000	1,000	778	943
6	6	Elephant Establishment (moiety—page 46)—Mahouts and Grass-cutters . .	492	480	492	409
			1,94,704	1,91,000	1,94,292	1,82,047
		Deduct—Probable Savings .	*3,704*	...	*13,000*	...
		TOTAL REVENUE ESTABLISHMENT .	1,91,000	1,91,000	1,81,292	1,82,047
		PROCESS-SERVING ESTABLISHMENT.				
		Establishment.				
—	—	Runners	12,282	11,809	11,809	11,579
—	—	Temporary Establishment . . .	...	...	850	203
		Total Establishment .	12,282	11,809	12,659	11,782
		Supplies and Services.				
		Boat and Conveyance hire . . .	2,000	2,000	2,725	1,369
		TOTAL PROCESS-SERVING ESTABLISHMENT .	14,282	13,809	15,384	13,151
		ALLOWANCES.				
		Local Allowance	1,500	1,500	...	...
		Moiety of Travelling Allowance of Officers (page 46)	38,000	38,000	43,850	36,832
		Travelling Allowance of Establishments . .	5,000	5,000	5,000	3,890
		House-rent Allowance to Sub-Divisional Officers .	6,200	6,200	6,200	6,269
		TOTAL ALLOWANCES .	50,700	50,700	55,050	46,991
		SUPPLIES AND SERVICES.				
		Compensation for land taken up for public purposes	1,800	10,600	1,000	1,645
		Remittance of treasure within the district . .	3,000	3,000	2,700	3,052
		Petty Construction and Repairs . . .	100	100	550	70
		Charges for conducting Law-suits . . .	100	100	100	...
		Diet and travelling allowances to witnesses in Revenue cases	300	150	100	87
		Diet-money to Revenue Defaulters . . .	300	300	200	138
		TOTAL SUPPLIES AND SERVICES .	5,600	14,250	4,650	4,992
		CONTINGENCIES.				
		Postage Charges	5,300	5,300	5,300	5,463
		Telegram Charges	5,000	5,000	4,400	5,149
		Tour Charges	1,000	1,000	1,300	942
		Section-writing	3,000	3,000	6,000	4,970
		Purchase of Furniture	6,000	4,000	2,500	2,826
		Purchase of Books, Periodicals and Newspapers .	1,000	1,000	20	170
		Freight, Shipping and Landing Charges . .	1,200	1,200	1,200	1,141
		Rents, Rates and Taxes	1,000	1,000	1,000	984
		Elephant Establishment, Contingencies . .	200	200	200	190
		Office Expenses and Miscellaneous . . .	10,088	10,041	8,762	9,286
		TOTAL CONTINGENCIES .	33,788	31,741	30,682	31,121
		Total Charges of District Administration .	**7,96,000**	**7,90,000**	**7,77,000**	**7,54,934**

3.—LAND REVENUE—*continued.*

Numbers 1892-93.	Numbers 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Lower Burma—*contd.*				
		Charges on account of Land Revenue Collections.				
		Commission on Land Revenue Collections	6,28,000	5,85,000	5,70,000	7,18,582
		Ditto on Capitation Tax	3,10,000	3,00,000	3,02,000	2,76,871
		Ditto on Thathameda Tax	9,000	9,000	10,000	8,890
		Ditto on Miscellaneous Collections	3,000	3,000	2,000	464
		Total Charges on account of Land Revenue Collections	9,50,000	8,97,000	8,84,000	10,04,807
		Imperial share	...	...	...	6,69,871
		Provincial share	9,50,000	8,97,000	8,84,000	3,34,936
		Survey and Settlement.				
		Survey and Settlement Parties.				
		Salaries.				
1	1	Settlement Officer (1,650)	19,800	24,000	11,400	14,947
1	2	Assistant Settlement Officers (500) (400)	10,800	5,800	1,800	8,119
2	1	Superintendents (150)	1,800	...	1,000	...
		Total Salaries	32,400	29,800	14,200	23,066
		Establishment.				
1	2	Inspectors (on less than 200)	1,140		240	...
12	32	Clerks (on less than 200)	7,640		3,840	...
13	22	Holding Markers	2,695		1,820	...
9	37	Servants	2,980		876	...
		Temporary Establishment	37,440		25,240	40,841
		Total Establishment	51,895	34,180	32,016	40,841
		Allowances.				
		Travelling Allowance of Officers	2,900	2,300	2,100	2,436
		Ditto of Establishment	1,100	700	700	1,204
		Total Allowances	4,000	3,000	2,800	3,640
		Supplies and Services.				
		Cost of Instruments	100	100	100	53
		Contingencies.				
		Postage Charges	50	40	40	40
		Telegram Charges	55	40	40	48
		Rents, Rates and Taxes	845	720	720	780
		Purchase of Furniture	300	200	200	234
		Tour Charges	600	300	320	192
		Freight, Shipping and Landing Charges	1,800	1,800	100	610
		Office Expenses and Miscellaneous	1,178	1,101	1,800	1,526
		Total Contingencies	4,828	4,201	3,220	3,430
		Total Survey and Settlement Parties	93,223	71,281	52,336	71,030
		Revenue Survey by Local Agency.				
		Salaries.				
1	1	Officer on special duty (700)	8,400		8,400	
7	7	Superintendents*	12,808		19,632	...
		Total Salaries	21,208		28,032	20,738
		Establishment.				
		Field Establishment	16,000		...	...
8	10	Inspectors (on less than 200)	5,472		6,720	7,241
7	7	Clerks (on less than 200)	3,074		3,384	4,176
120	30	Surveyors	4,260		29,880	23,244
12	102	Computers	18,780		4,200	11,123
7	9	Draftsmen	3,744		2,904	...
918	20	Guards	864		72,400	52,123
27	11	Servants	1,508		3,818	2,439
...	976	Messengers, Tindals and Khalasees	36,252		...	...
...	28	Holding Inspectors	3,210		14,760	...
...	4	Hospital Assistants	480		...	...
		Total Establishment	93,644		1,38,066	1,00,346
		Carried over	1,14,852		1,66,098	1,21,084
			93,223	71,281	52,336	71,030

* 1 at 326 for 8 months. 1 at 300 for 8 months. 2 at 200 for 9 months. 1 at 150 for 12 months. 2 at 150 for 8 months.

3.—LAND REVENUE—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
LOWER BURMA—*contd.*				
Survey and Settlement—*contd.*				
REVENUE SURVEY AND LOCAL AGENCY—*contd.*				
Brought forward	93,223	71,281	52,336	71,030
	1,14,852		1,66,098	1,21,084
Allowances.				
Travelling Allowance of Officers	2,500	...	5,600	5,622
Ditto of Establishment	9,800	...	28,970	9,637
Total Allowances	12,300		34,570	15,259
Supplies and Services.				
Cost of Instruments	...		3,000	15,858
Purchase of pipes	...			3,392
Total Supplies and Services	...		3,000	19,250
Contingencies.				
Postage Charges	130		200	169
Telegram Charges	130		200	167
Purchase of Furniture	140		2,000	1,108
Purchase of Books and Maps	70		400	7
Tour Charges	700		2,000	...
Freight, Shipping and Landing Charges	...		1,000	648
Rents, Rates and Taxes	250		300	279
Office Expenses and Miscellaneous	5,921		10,130	19,766
Total Contingencies	7,341		16,230	22,144
TOTAL REVENUE SURVEY BY LOCAL AGENCY	1,34,493	2,15,000	2,19,898	1,77,737
HOLDING SURVEYS.				
Salaries.				
Superintendents (on varying salaries)			...	...
Establishment.				
Inspectors (on less than 200)			...	507
Clerks (on less than 200)			...	175
Chainmen			...	212
Servants			...	184
Temporary Establishment			...	2,131
Total Establishment			...	3,209
Allowances.				
Travelling Allowance of Officers			...	149
Ditto of Establishment			...	702
Total Allowances			...	851
Supplies and Services.				
Cost of Instruments	...		...	...
Contingencies.				
Postage Charges			...	...
Telegram Charges			...	4
Purchase of Furniture			...	...
Purchase of Books and Maps			...	...
Tour Charges			...	18
Freight, Shipping and Landing Charges			...	...
Rents, Rates and Taxes			...	...
Office Expenses and Miscellaneous			...	80
Total Contingencies			...	102
TOTAL HOLDING SURVEYS	...	5,000	...	4,162
DEMARCATION SURVEY.				
Salaries.				
Demarcating Officers (on varying salaries)	2,700	1,800	1,800	1,200
Establishment.				
Clerk (25)	300	250	300	269
Servants	360	250	288	264
Total Establishment	660	500	588	533
	3,360	2,300	2,388	1,733
Carried over	2,27,716	2,91,281	2,72,234	2,52,929

Numbers. 1892-93.	Numbers. 1893-94.	
		Superintendents (on varying salaries)
		Inspectors (on less than 200)
		Clerks (on less than 200)
		Chainmen
		Servants
		Temporary Establishment
1	3	Demarcating Officers (on varying salaries)
1	1	Clerk (25)
2	4	Servants

3.—LAND REVENUE—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
LOWER BURMA—*contd.*				
Survey and Settlement—*contd.*				
DEMARCATION SURVEY—*contd.*				
Brought forward	2,27,716	2,91,281	2,72,234	2,52,929
Allowances.	3,360	2,300	2,388	1,733
Travelling Allowance of Officers	990	990	720	227
Ditto of Establishment	180	180	180	320
Total Allowances	1,170	1,170	900	547
Supplies and Services.				
Cost of Boundary Pillars	774	...	774	...
Contingencies.				
Office Expenses and Miscellaneous	100	49	184	23
TOTAL DEMARCATION SURVEY	5,404	3,519	4,246	2,303
PROFESSIONAL SURVEY PARTIES—				
Survey Charges transferred from India Estimates	2,36,650	2,29,600	2,13,550	2,05,783
COST OF CADASTRAL MAPS AND EXTRA DEPARTMENTAL MAPPING	39,230	23,600	26,970	12,396
Total Survey and Settlement	5,09,000	5,48,000	5,17,000	4,73,411
IMPERIAL SHARE	...	...	...	3,15,607
PROVINCIAL SHARE	5,09,000	5,48,000	5,17,000	1,57,804
Land Records and Agriculture.				
DIRECTOR OF THE DEPARTMENT OF LAND RECORDS AND AGRICULTURE.				
Salaries.				
Director (1,800)	20,736	25,300	21,600	23,712
Establishment.				
Clerk (50—60)	720	680	696	654
Servants	780	780	780	780
Total Establishment	1,500	1,460	1,476	1,434
Allowances.				
Travelling Allowance of Officers	1,500	1,500	2,000	1,430
Ditto of Establishment	500	500	500	507
Total Allowances	2,000	2,000	2,500	1,937
Supplies and Services.				
Cost of Instruments	...	...		140
Contingencies.				
Postage Charges	200	200	200	184
Telegram Charges	2,000	2,000	1,300	1,266
Purchase of Furniture	200	160	100	35
Purchase of Books, Periodicals and Newspapers	100	100	200	37
Freight, Shipping and Landing Charges	500	500	200	536
Office Expenses and Miscellaneous	1,364	900	1,200	965
Total Contingencies	4,364	3,860	3,200	3,023
TOTAL DIRECTOR OF THE DEPT. OF LAND RECORDS, ETC.	28,600	32,620	28,776	30,246
LAND RECORDS.				
Salaries.				
Superintendents (500)	6,000		12,000	
" (450)	5,400		4,800	
" (370)	4,440		...	
" (300)	3,000		3,600	
" (250)	6,000		3,000	
" (188)	2,250		...	
" (225)	2,700		2,700	
" (200)	2,400		4,800	
" (100)	2,300		...	
Probationers	3,600		...	
Total Salaries	38,690	33,500	30,900	25,323
Establishment.				
Inspectors (on less than 200)	51,590	35,000	38,570	34,699
Clerks (on less than 200)	13 074	9,000	10,164	8,543
Measurers, guards, servants, and chainmen	20,930	13,000	13,902	13,835
Temporary Establishment	4,194	4,000	3,456	5,608
Total Establishment	89,788	61,000	66,092	62,685
Carried over	1,28,478	94,500	96,992	88,008
	28,600	32,620	28,776	30,246

Numbers. 1892-93.	Numbers. 1893-94.
1	1
1	1
5	5
2	1
1	1
...	1
1	1
1	2
...	1
1	1
2	1
...	2
...	3
40	59
16	28
118	200

3.—LAND REVENUE—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
LOWER BURMA—*contd.*				
Land Records and Agriculture—*contd.*				
LAND RECORDS—*contd.*				
Brought forward .	28,600	32,620	28,776	30,246
	1,28,478	94,500	96,992	88,008
Allowances.				
Travelling Allowance of Officers . . .	10,000	5,500	8,000	5,265
Ditto of Establishment . .	6,000	2,000	3,000	1,516
Total Allowances .	16,000	7,500	11,000	6,781
Supplies and Services.				
Contributions towards Town Surveys . . .	1,600	1,600	1,600	...
Cost of Instruments	3,800	2,000	3,800	1,098
Purchase of Pipes	7,800	4,000	7,600	4,409
Total Supplies and Services .	13,200	7,600	13,000	5,507
Contingencies.				
Postage Charges	600	400	400	406
Telegram Charges	250	150	150	93
Purchase of Furniture	5,800	2,922	2,922	1,996
Purchase of Books and Maps	200	500	110	238
Tour Charges	600	400	500	206
Freight, Shipping and Landing Charges . .	750	600	400	250
Office Expenses and Miscellaneous . . .	4,772	3,600	2,750	1,729
Rents, Rates and Taxes	1,750	208	...	5
Total Contingencies .	14,722	8,780	7,232	4,923
TOTAL LAND RECORDS .	1,72,400	1,18,380	1,28,224	1,05,219
Total Land Records and Agriculture .	2,01,000	1,51,000	1,57,000	1,35,465
IMPERIAL SHARE .	...	...	...	90,310
PROVINCIAL SHARE .	2,01,000	1,51,000	1,57,000	45,155
UPPER BURMA.				
IMPERIAL.				
Charges of District Administration.				
GENERAL ESTABLISHMENTS.				
Salaries.				
Deputy Commissioners—				
1893-94: 2 — 1st Grade (1,833⅓)	44,000	3,02,000	44,000	3,12,006
1893-94: 4 — 2nd „ (1,666⅔)	80,000		80,000	
1893-94: 6 — 3rd „ (1,333⅓)	96,000		96,000	
1893-94: 5 — 4th „ (1,200)	72,000		72,000	
Assistant Commissioners—				
1893-94: 5 — 1st Grade (1,000)	60,000	1,53,000	60,000	1,39,766
1893-94: 6 — 2nd „ (700)	50,400		50,400	
1893-94: 5 — 3rd „ (600)	36,000		36,000	
1893-94: 21 — 4th „ (500)	1,26,000		1,26,000	
Extra Assistant Commissioners—				
1893-94: 1 — 1st Grade (800)	...	1,05,000	9,600	92,758
1893-94: 1 — 2nd „ (700)	8,400		8,400	
1893-94: 1 — 3rd „ (600)	7,200		7,200	
1893-94: 5 — 4th „ (500)	30,000		30,000	
1893-94: 6 — 5th „ (400)	28,800		28,800	
1893-94: 13 — 6th „ (300)	46,800		46,800	
Myooks—				
1893-94: 11 — 1st Grade (250)	33,000	2,80,000	33,000	2,76,124
1893-94: 15 — 2nd „ (200)	38,400		36,000	
1893-94: 20 — 3rd „ (175)	44,100		42,000	
1893-94: 50 — 4th „ (150)	95,400		90,000	
1893-94: 50 — 5th „ (100)	60,000		60,000	
1893-94: 15 — 6th „ (50)	9,000		9,000	
	9,65,500		9,65,200	
Deduct—Probable Savings . .	*1,05,500*		*1,55,200*	
TOTAL GENERAL ESTABLISHMENTS .	8,60,000	8,40,000	8,10,000	8,20,654
Deduct—Moiety of salaries transferred to "19A.—Law and Justice—Courts of Law—Criminal Courts" (page 48) . .	*4,30,000*	*4,20,000*	*4,05,000*	*4,10,327*
Total Salaries (General Establishments), Land Revenue Share . . .	4,30,000	4,20,000	4,05,000	4,10,327
Carried over .	4,30,000	4,20,000	4,05,000	4,10,327

3.—LAND REVENUE—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		UPPER BURMA—*contd.*	Rs.	Rs.	Rs.	Rs.
		Charges of District Administration—*contd.*				
		Brought forward .	4,30,000	4,20,000	4,05,000	4,10,327
		SUB-DIVISIONAL ESTABLISHMENT.				
		Establishment.				
213	210	Clerks of Myooks (on less than 200) .	76,032	66,000	77,936	59,308
231	213	Servants of Myooks	25,740	24,000	28,976	23,188
		TOTAL SUB-DIVISIONAL ESTABLISHMENT .	1,01,772	90,000	1,06,912	82,496
		Deduct—Probable Savings . . .	*11,772*	...	*10,000*	...
		Deduct—Moiety of Sub-Divisional Establishment transferred to "19A.—Law and Justice—Criminal Courts" (page 48) . . .	90,000	90,000	96,912	82,496
			45,000	*45,000*	*48,456*	*41,248*
		TOTAL SUB-DIVISIONAL ESTABLISHMENT . *Revenue Share*	45,000	45,000	48,456	41,248
		REVENUE ESTABLISHMENT.				
4	4	Clerks (on 200 and over) . . .	10,680	1,71,000	10,200	} 1,63,120
191	197	" (on less than 200) . . .	1,76,130	25,000	1,64,010	
191	197	Servants	25,732	...	24,828	24,268
—	—	Temporary Establishment . . .	3,494	3,548	3,004	2,594
12	10	Elephant Establishment (moiety—*see* page 48)—Mahouts and Grass-cutters . .	852	852	1,026	728
			2,16,888	2,00,400	2,03,068	1,90,710
		Deduct—Probable Savings .	*6,888*	...	*11,068*	...
		TOTAL REVENUE ESTABLISHMENT .	2,10,000	2,00,400	1,92,000	1,90,710
		PROCESS-SERVING ESTABLISHMENT.				
		Establishment.				
		Temporary Establishment	200	200	200	61
		Supplies and Services.				
		Boat and Conveyance Hire	50	65	65	92
		TOTAL PROCESS-SERVING ESTABLISHMENT .	250	265	265	153
		ALLOWANCES.				
		Local Allowance	9,000	9,000	4,600	2,492
		Moiety of Travelling Allowances of Officers (page 48)	52,000	52,000	55,000	47,994
		Travelling Allowances of Establishments .	6,500	6,500	9,000	7,159
		House-rent Allowances to Sub-Divisional Officers .	19,000	19,000	18,300	18,844
		TOTAL ALLOWANCES .	86,500	86,500	86,900	76,489
		SUPPLIES AND SERVICES.				
		Charges for Conducting Law-suits . . .	750	650	100	178
		Compensation for Land taken up for Public purposes	11,000	10,000	10,000	418
		Remittance of Treasure within the District . .	3,000	3,000	4,600	4,287
		Petty Construction and Repairs	500	500	500	256
		Diet-money of Revenue Defaulters . . .	...	...	100	...
		Diet and Travelling Allowance of Witnesses .	...	...	600	...
		TOTAL SUPPLIES AND SERVICES .	15,250	14,150	15,900	5,139
		CONTINGENCIES.				
		Postage Charges	8,000	8,000	8,300	7,958
		Telegram Charges	15,000	15,000	15,000	17,976
		Section-writing	500	500	500	330
		Purchase of Furniture	7,800	7,000	8,800	7,014
		Purchase of Books and Periodicals, etc. . .	200	1,600	150	430
		Freight, Shipping and Landing Charges . .	2,000	2,000	2,500	2,421
		Rents, Rates and Taxes	900	900	1,350	812
		Tour Charges	2,200	2,200	2,900	2,166
		Elephant Establishment Contingencies . .	270	270	270	188
		Office Expenses and Miscellaneous . . .	9,414	9,285	10,209	9,819
		TOTAL CONTINGENCIES .	46,284	46,755	49,979	49,115
		LAND REGISTRATION CHARGES.				
		Establishment.				
6	6	Clerks (on less than 200) . . .	2,280	2,280	2,280	2,239
1	3	Servants	336	250	120	120
		Total Establishment .	2,616	2,530	2,400	2,359
		Contingencies.				
		Office Expenses and Miscellaneous . . .	100	400	100	...
		TOTAL REGISTRATION CHARGES .	2,716	2,930	2,500	2,359
		Total Charges of District Administration .	8,36,000	8,16,000	8,01,000	7,75,540

3.—LAND REVENUE—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		UPPER BURMA—*contd.*				
		Charges on account of Land Revenue Collections.				
		Commission on Land Revenue Collections	1,04,000	99,000	95,000	89,732
		Ditto on Thathameda Tax	4,46,000	4,40,000	4,35,000	3,25,486
		Ditto on Miscellaneous Collections	16,000	16,000	14,000	13,700
		Total Charges on account of Land Revenue Collections	5,66,000	5,55,000	5,44,000	4,28,918
		Survey and Settlement.				
		SURVEY AND SETTLEMENT PARTIES.				
		Salaries.				
1	4	Settlement Officers (on varying salaries)	28,800	25,300	17,400	16,695
2	5	Assistant Settlement Officers	10,800	6,000	10,200	8,173
		Total Salaries	39,600	31,300	27,600	24,868
		Establishment.				
10	30	Inspectors (on less than 200)	25,600	1,000	9,500	260
7	27	Clerks (on less than 200)	10,760	1,000	2,550	490
—	—	Surveyors (on less than 200)	...	4,000	...	1,621
32	128	Holding markers	46,080	1,000	17,280	1,052
27	63	Servants	5,148	1,000	2,160	52
—	—	Field Establishment	5,988	1,000	3,990	...
—	—	Temporary Establishment	...	30,500	...	26,917
—	—	Mandalay Town Survey	4,500	4,500	4,500	2,682
		Total Establishment	98,076	44,000	40,080	33,074
		Allowances.				
		Travelling Allowance of Officers	6,000	2,600	3,500	1,805
		Ditto of Establishment	4,600	2,400	1,500	1,790
		Total Allowances	10,600	5,000	5,000	3,595
		Supplies and Services.				
		Cost of Instruments	...	...	...	1,874
		Contingencies.				
		Postage Charges	150	50	125	46
		Telegram Charges	150	65	65	134
		Tour Charges	250	140	140	135
		Purchase of Furniture	530	170	170	247
		Freight, Shipping and Landing Charges	220	100	100	72
		Rents, Rates, and Taxes	2,100	900	1,140	837
		Office Expenses and Miscellaneous	3,394	500	1,200	456
		Total Contingencies	6,794	1,925	2,940	1,927
		TOTAL SURVEY AND SETTLEMENT PARTIES	1,55,070	82,225	75,620	65,338
		REVENUE SURVEY BY LOCAL AGENCY.				
		SURVEY OF ROYAL LANDS.				
		Salaries.				
2	—	Superintendents	...	...	2,400	...
		Establishment.				
6	—	Inspectors (on less than 200)	...	...	6,480	...
1	1	Clerks (on less than 200)	600	...	600	...
39	—	Surveyors (on less than 200)	...	...	13,560	...
171	—	Chainmen	...	...	14,304	...
9	3	Servants	408	...	1,080	...
—	—	Temporary Establishment	44,292	48,000	...	26,061
		Total Establishment	45,300	48,000	36,024	26,061
		Allowances.				
		Travelling Allowance of Officers	900	500	700	109
		Ditto of Establishment	1,000	1,200	800	802
		Total Allowances	1,900	1,700	1,500	911
		Carried over	47,200	49,700	39,924	26,972
			1,55,070	82,225	75,620	65,338

3.—LAND REVENUE—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
UPPER BURMA—*contd.*	Rs.	Rs.	Rs.	Rs.
Survey and Settlement—*contd.* Brought forward	1,55,070	82,225	75,620	65,338
REVENUE SURVEY BY LOCAL AGENCY—*contd.*	47,200	49,700	39 924	26,972
Supplies and Services.				
Cost of Instruments	100	1,200	100	4
Purchase of Pipes	350	10	240	...
Total Supplies and Services	450	1,210	340	4
Contingencies.				
Postage Charges	70	60	50	39
Telegram Charges	50	50	50	18
Purchase of Furniture	100	100	100	106
Freight, Shipping and Landing Charges	100	250	50	49
Rents, Rates, and Taxes	300	...	...	126
Tour Charges	...	120	100	228
Office Expenses and Miscellaneous	1,030	1,400	361	729
Total Contingencies	1,650	1,980	711	1,295
TOTAL REVENUE SURVEY BY LOCAL AGENCY	49,300	52,890	40,975	28,271
SURVEY OF OIL FIELDS.				
Salaries.				
1 / ... Superintendent (120)	...		720	...
Establishment.				
2 / ... Inspectors (on less than 200)	...		1,140	...
30 / 1 Surveyor (on less than 200)	900		5,220	...
116 / 3 Chainmen	456		9,888	...
... / ... Temporary Establishment	...		5,000	16,649
... / 1 Draughtsman	300		...	.
Total Establishment	1,656		21,248	16,649
Travelling Allowance of Establishment	25		...	666
Supplies and Services.				
Cost of Instruments, etc.	...		632	...
Contingencies.				
Postage Charges	10		30	55
Telegram Charges	5		20	28
Purchase of Furniture	20		100	24
Freight, Shipping and Landing Charges	...		50	59
Rents, Rates, and Taxes	10		...	...
Office Expenses and Miscellaneous	1,274		2,200	2,421
Total Contingencies	1,319		2,400	2,587
TOTAL SURVEY OF OIL FIELDS	3,000	2,000	25,000	19,902
DEMARCATION SURVEY.				
Salaries.				
2 / 4 Demarcating Officers (100)	4 800	3,000	2,400	1,594
Establishment.				
6 / 6 Clerks (below 200)	1,440	1,500	2,160	2,390
10 / 11 Servants	960	1,000	1,248	1,460
Total Establishment	2 400	2,500	3,408	3,850
Allowances.				
Travelling Allowance of Officers	1,800	600	600	440
Ditto of Establishment	200	100	100	22
Total Allowances	2,000	700	700	462
Supplies and Services.				
Cost of Instrument	...	...	20	475
Contingencies.				
Office Expenses and Miscellaneous	1,920	645	707	315
TOTAL DEMARCATION SURVEY	11,120	6,845	7,235	6,696
PROFESSIONAL SURVEY PARTIES.				
Survey Charges transferred from India Estimates	5,30,510	5,12,040	5,21,170	3,43,409
Total Survey and Settlement	7,49,000	6,56,000	6,70,000	4,63,616

3.—LAND REVENUE—*concluded.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		UPPER BURMA—*contd.*				
		Land Records and Agriculture.				
		LAND RECORDS.				
		Salaries.				
1	2	Superintendents	4,250	...	2,000	300
		Establishment.				
2	3	Clerks (less than 200)	1,382	400	500	430
4	6	Inspectors (below 200)	5,140	...	2,000	720
8	76	Surveyors (below 200)	23,500	2,600	3,000	2,520
1	1	Draughtsman (below 200) . . .	530	200	480	...
34	74	Measurers, Guards, etc.	4,280	600	2,040	1,224
4	14	Servants	1,728	200	504	...
		Total Establishment .	40,810	4,000	10,524	5,194
		Allowances.				
		Travelling Allowance of officers	950	500	1,200	207
		Ditto of Establishment . . .	190	100	...	50
		Total Allowances .	1,140	600	1,200	257
		Supplies and Services.				
		Cost of Instruments	2,700	270	270	155
		Purchase of Pipes	350	550	550	44
		Total Supplies and Services .	3,050	820	820	199
		Contingencies.				
		Postage Charges	111	40	70	46
		Telegram Charges	35	35	35	56
		Purchase of Furniture	600	200	370	173
		Purchase of Books and Maps	14	2,500	...	41
		Tour Charges	160	90	90	59
		Rents, Rates, and Taxes	1,200	300	360	...
		Freight, Shipping and Landing Charges . .	130	85	85	26
		Office Expenses and Miscellaneous . . .	750	330	446	72
		Total Contingencies .	3,000	3,580	1,456	473
		Total Land Records and Agriculture .	48,000	9,000	14,000	6,123

5.—SALT.

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
LOWER BURMA. *IMPERIAL.*				
Salaries, Establishments, and Contingencies— Commission on Salt Tax Collections . .	6,000	6,000	10,000	(a)10,162
UPPER BURMA. *IMPERIAL.*				
Salaries, Establishments, and Contingencies— Commission on Salt Tax Collections . .	1,000	1,000	1,000	617
TOTAL .	7,000	7,000	11,000	10,779

(a) Provincial.

6.—STAMPS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
LOWER BURMA.	Rs.	Rs.	Rs.	Rs.
Charges for the Sale of General Stamps	15,500	15,000	13,000	12,905
Charges on Sale of Court-fees Stamps	9,500	9,000	9,000	8,376
Stamp Paper supplied from Central Stores	10,000	10,000	8,000	7,848
TOTAL LOWER BURMA	35,000	34,000	30,000	29,129
IMPERIAL SHARE—ONE-FOURTH	9,000	8,000	7,000	14,565
PROVINCIAL SHARE—THREE-FOURTHS	26,000	26,000	23,000	14,564
UPPER BURMA.				
IMPERIAL.				
Charges for the Sale of General Stamps	4,500	4,000	3,000	3,138
Charges on Sale of Court-fees Stamps	2,500	2,000	2,000	1,655
Stamp Paper supplied from Central Stores	3,000	3,000	3,000	2,044
TOTAL UPPER BURMA	10,000	9,000	8,000	6,837
TOTAL	45,000	43,000	38,000	35,966

DETAILS.

Numbers. 1892-93.	Numbers. 1893-94.	DETAILS.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		LOWER BURMA.	Rs.	Rs.	Rs.	Rs.
		Charges for the Sale of General Stamps.				
		DISTRICT ESTABLISHMENTS.				
		Establishment.				
1	1	Clerk (100)	1,200	1,200	1,200	1,200
4	4	Servants	552	552	552	698
		Total Establishment	1,752	1,752	1,752	1,898
		Allowances.				
		Discount on Sale of Stamps	13,400	12,900	11,080	10,697
		Supplies and Services.				
		Rewards	...	...	...	5
		Contingencies.				
		Office Expenses and Miscellaneous	348	348	168	305
		Total Charges for the Sale of General Stamps	15,500	15,000	13,000	12,905
		Charges on Sale of Court-fees Stamps.				
		Establishment.				
7	7	Stamp Vendors	3,360	3,420	3,360	3,587
		Allowances.				
		Discount	6,140	5,580	5,640	4,789
		Total Charges on Sale of Court-fees Stamps	9,500	9,000	9,000	8,376

7.—EXCISE.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
LOWER BURMA.	Rs.	Rs.	Rs.	Rs.
Collectors', Commissioners', and Cantonment Magistrates' Establishments	40,000	38,000	34,000	34,961
IMPERIAL SHARE—THREE-FOURTHS	30,000	29,000	26,000	26,221
PROVINCIAL SHARE—ONE-FOURTH	10,000	9,000	8,000	8,740
UPPER BURMA.				
IMPERIAL.				
Collectors', Commissioners', and Cantonment Magistrates' Establishments	25,000	23,000	27,000	16,651
TOTAL	65,000	61,000	61,000	51,612

DETAILS.

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Lower Burma.				
		Collectors', Commissioners', and Cantonment Magistrates' Establishments.				
		District Establishments.				
		Establishment.				
		Distillery and Preventive Establishments.				
2	2	Excise Officers (200 and over) . .	5,400	19,500	5,400	17,801
13	15	" (less than 200) . .	14,100		13,080	
12	12	Jemadars	5,400	5,300	5,400	4,681
20	20	Peons	3,024	2,600	3,024	2,315
		Patrol Establishment—				
6	6	Excise Officers (less than 200) . .	4,920	4,920	4,920	4,822
		Total Establishment	32,844	32,320	31,824	29,619
		Allowances.				
		Travelling Allowances	1,500	1500	2,000	1,334
		Supplies and Services.				
		Rewards	2,500	1,500	2,000	1,304
		Contingencies.				
		Postage Charges	10	...	...	5
		Telegram Charges	10	. .	...	6
		Freight, Shipping and Landing Charges . .	2,400	2,200	2,475	1,811
		Office Expenses and Miscellaneous . . .	736	480	701	882
		Total Contingencies .	3,156	2,680	3,176	2,704
		Deduct—Probable Savings			39,000 *5,000*	
		Total Collectors', Commissioners', etc. .	40,000	38,000	34,000	34,961
		Upper Burma.				
		Collectors', Commissioners', and Cantonment Magistrates' Establishments.				
		District Establishments.				
		Establishments.				
		Distillery Preventive Establishment.				
9	9	Excise Officers	13,320	13,200	13,320	
14	14	Jemadars	5,040	4,600	5,040	
6	6	Peons	864	864	864	
		Opium Establishment.				
1	1	Clerk	780	330	600	
2	2	Servants	360	10	240	
		Total Establishment .	20,364	19,004	20,064	
		Allowances.				
		Travelling Allowances	1,600	1,600	3,050	
		Supplies and Services.				
		Rewards	1,600	1,000	2,800	
		Contingencies.				
		Office Expenses and Miscellaneous . . .	1,436	1,396	1,086	
		Total Collectors', Commissioners', etc. .	25,000	23,000	27,000	16,651

8.—PROVINCIAL RATES.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
LOWER BURMA.				
LOCAL.	Rs.	Rs.	Rs.	Rs.
Collection of Rates and Cesses—				
Establishment.				
Pay of Establishment	300	300	300	300
Allowances.				
Commission to Thuggis	59,700	57,700	49,700	62,385
TOTAL .	60,000	58,000	50,000	62,685

9.—CUSTOMS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
LOWER BURMA.	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
Sea Customs—Salaries, Establishments, and Contingencies	1,91,000	1,70,000	1,80,000	1,63,697

DETAILS.

Numbers. 1892-93.	Numbers. 1893-94.		Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		LOWER BURMA.				
		Sea-Customs—Salaries, Establishments, and Contingencies.				
		AKYAB.				
		COLLECTOR'S OFFICE.				
		Salary.				
1	1	Collector (also Port Officer) (200) .	2,400	2,400	2,400	2,400
		Establishment.				
1	1	Clerk (300)	3,600	3,600	3,600	3,600
3	3	Clerks (on less than 200) . . .	2,880	2,880	2,880	3,066
4	4	Servants	456	456	456	552
		Total Establishment .	6,936	6,936	6,936	7,218
		PREVENTIVE ESTABLISHMENT.				
		Salaries.				
1	...	Superintendent (200)	...	760	2,400	2,400
3	4	Preventive Officers (on less than 200) .	4,920	4,522	3,600	3,577
		Total Salaries .	4,920	5,282	6,000	5,977
		Establishment.				
16	16	Boat and Hulk Establishment (Servants) .	2,376	2,368	2,376	2,363
8	8	Patrol Establishment's Peons . . .	1,152	1,138	1,152	1,054
—	...	Temporary Establishment . . .	744	558	944	501
		Total Establishment .	4,272	4,064	4,472	3,918
		SUPPLIES AND SERVICES.				
		Boat and Gear	200	200	200	152
		Petty Construction and Repairs . . .	250	20	250	11
		TOTAL SUPPLIES AND SERVICES .	450	220	450	163
		CONTINGENCIES.				
		Postage Charges	20	20	20	12
		Telegram Charges	20	20	40	17
		Purchase of Furniture	60	20	60	14
		Rents, Rates, and Taxes	140	120	140	123
		Freight, Shipping and Landing Charges . .	10	10	10	1
		Office Expenses and Miscellaneous . . .	172	158	400	161
		TOTAL CONTINGENCIES .	422	348	670	328
		TOTAL AKYAB .	19,400	19,250	20,928	20,004
		Carried over .	19,400	19,250	20,928	20,004

9.—CUSTOMS—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		LOWER BURMA—*contd.*				
		Sea Customs—Salaries, Establishments, etc.—*contd.*	Rs.	Rs.	Rs.	Rs.
		Brought forward	19,400	19,250	20,928	20,004
		MOULMEIN.				
		COLLECTOR'S OFFICE.				
		Salaries.				
1	1	Collector (also Port Officer) (200)	2,400	2,400	2,400	2,400
		Establishment.				
1	1	Clerk (200)	2,400	2,400	2,400	6,922
4	4	Clerks (on less than 200)	3,960	3,960	3,960	
5	5	Servants	648	646	648	648
		Total Establishment	7,008	7,006	7,008	7,570
		PREVENTIVE ESTABLISHMENT.				
		Salaries.				
1	1	Superintendent (250)	3,000	3,000	3,000	3,000
1	—	Inspector (150)	...	650	1,800	1,560
3	4	Preventive Officers (on less than 200)	4,320	3,935	3,120	3,120
		Total Salaries	7,320	7,585	7,920	7,680
		Establishment.				
16	16	Boat and Hulk Establishment (Servants)	2,412	2,360	2,412	2,354
8	8	Patrol Establishment's Peons	1,152	1,147	1,152	1,141
—	—	Temporary Establishment	1,000	500	1,000	462
		Total Establishment	4,564	4,007	4,564	3,957
		ALLOWANCES.				
		Travelling Allowance of Establishment	...	...	...	13
		SUPPLIES AND SERVICES.				
		Transhipping Charges	...	...	100	...
		Boat and Gear	900	210	200	160
		Petty Construction and Repairs	100	50	100	2
		Repairs to Preventive Boats	150	100	200	205
		TOTAL SUPPLIES AND SERVICES	1,150	360	600	367
		CONTINGENCIES.				
		Postage Charges	30	30	30	30
		Telegram Charges	15	15	30	3
		Purchase of Furniture	50	15	50	17
		Rents, Rates, and Taxes	150	210	100	101
		Freight, Shipping and Landing Charges	...	...	5	...
		Office Expenses and Miscellaneous	213	172	300	119
		TOTAL CONTINGENCIES	458	442	515	270
		TOTAL MOULMEIN	22,900	21,800	23,007	22,257
		TAVOY.				
		COLLECTOR'S OFFICE.				
		Establishment.				
1	1	Clerk (70)	840	840	840	833
		PREVENTIVE ESTABLISHMENT.				
		Salaries.				
3	3	Preventive Officers (on less than 200)	840	840	840	840
		Establishment.				
1	1	Preventive Officer's Peon	144	144	144	144
—	—	Temporary Establishment	360	200	360	157
		Total Establishment	504	344	504	301
		ALLOWANCES.				
		Travelling Allowances	100	30	100	30
		SUPPLIES AND SERVICES.				
		Boat and Gear	70	50	70	46
		Petty Construction and Repairs	40	...	40	...
		TOTAL SUPPLIES AND SERVICES	110	50	110	46
		CONTINGENCIES.				
		Postage Charges	20	20	20	20
		Telegram Charges	40	40	40	44
		Freight, Shipping and Landing Charges	...	...	...	1
		Office Expenses and Miscellaneous	46	36	150	22
		TOTAL CONTINGENCIES	106	96	210	87
		TOTAL TAVOY	2,500	2,200	2,604	2,137
		Carried over	44,800	43,250	46,539	44,398

9.—CUSTOMS—*continued.*

Numbers. 1892-93	Numbers. 1893-94	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		LOWER BURMA—*contd.*				
		Sea Customs—Salaries, Establishments, etc.—*contd.*	Rs.	Rs.	Rs.	Rs.
		Brought forward .	44,800	43,250	46,539	44,398
		MERGUI.				
		COLLECTOR'S OFFICE.				
		Establishment.				
1	1	Clerk (100)	1,200	1,120	960	960
		PREVENTIVE ESTABLISHMENT.				
		Establishment.				
1	1	Preventive Officer (20) . . .	240	240	240	240
9	9	Boat and Hulk Establishment (Servants) .	900	330	900	912
		Total Establishment .	1,140	570	1,140	1,152
		SUPPLIES AND SERVICES.				
		Boat and Gear	...	610	610	
		Repairs to Preventive Service Boats . . .	100	...	90	
		TOTAL SUPPLIES AND SERVICES .	100	610	700	
		CONTINGENCIES.				
		Postage Charges	15	15	15	15
		Office Expenses and Miscellaneous . . .	75	35	75	3
		TOTAL CONTINGENCIES .	90	50	90	18
		TOTAL MERGUI .	2,530	2,350	2,890	2,130
		RANGOON.				
		COLLECTOR'S OFFICE.				
		Salaries.				
1	1	Chief Collector (1,500) . . .	18,000	18,000	18,000	18,000
1	1	Assistant Collector and Superintendent, Preventive Department (600) . .	7,200	7,200	7,200	8,379
		Total Salaries .	25,200	25,200	25,200	26,379
		Establishment.				
1	2	Appraiser (400)	7,200	7,000	4,800	5,104
2	1	Clerks (on 200 and over) . . .	4,800	28,078	7,500	24,693
17	22	" (on less than 200) . . .	23,760		18,252	
10	11	Servants	1,308	1,292	1,188	1,186
		Bonding Establishment—				
1	1	Warehouse-keeper (150) . . .	1,800	1,800	1,800	3,084
8	8	Servants	1,284	1,284	1,284	
—	—	Temporary Establishment . . .	500	200	500	...
		Total Establishment .	40,652	39,654	35,324	34,067
		PREVENTIVE ESTABLISHMENT.				
		Salaries.				
3	3	Inspectors, 1 (300), 2 (200) . . .	8,400	10,317	8,400	8,550
19	19	Preventive Officers (on less than 200) .	22,020	21,841	22,200	21,484
		Total Salaries .	30,420	32,158	30,600	30,034
		Establishment.				
6	6	Patrolling Officers' Peons . . .	960	936	984	938
1	1	Servant	120	120	120	120
32	32	Boat Establishment (Servants) . .	5,064	5,352	5,064	5,065
		Temporary Establishment . . .	2,200	2,000	3,000	2,769
		Additional Establishment . . .	13,500	...	13,000	...
		Total Establishment .	21,844	8,408	22,168	8,892
		ALLOWANCES.				
		Travelling Allowance of Officers . . .	500	500	500	451
		Ditto of Establishment . .	400	200	400	204
		TOTAL ALLOWANCES .	900	700	900	655
		Carried over .	1,19,016	1,06,120	1,14,192	1,00,027
			47,330	45,600	49,429	46,528

9.—CUSTOMS—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
LOWER BURMA—*contd.*				
Sea Customs—Salaries, Establishments, etc.—*contd.*				
Brought forward	47,330	45,600	49,429	46,528
	1,19,016	1,06,120	1,14,192	1,00,027
SUPPLIES AND SERVICES.				
Transhipping Charges	...	1,150	2,000	...
Boat and Gear	1,200	650	1,200	1,005
Petty Construction and Repairs	...	...	120	...
TOTAL SUPPLIES AND SERVICES	1,200	1,800	3,320	1,005
CONTINGENCIES.				
Postage Charges	300	300	300	293
Telegram Charges	60	50	100	54
Purchase of Furniture	100	50	100	962
Rents, Rates, and Taxes	400	350	1,020	680
Freight, Shipping and Landing Charges	150	10	20	...
Office Expenses and Miscellaneous	8,884	860	1,724	880
TOTAL CONTINGENCIES	9,894	1,620	3,264	2,869
TOTAL RANGOON	1,30,110	1,09,540	1,20,776	1,03,901
BASSEIN.				
COLLECTOR'S OFFICE.				
Salaries.				
1 / 1 — Collector (also Port Officer) (200)	2,400	2,400	2,400	2,400
Establishment.				
1 / 1 — Clerk (200)	2,400	2,400	2,400	2,700
1 / 1 — Do. (100)	1,200	1,200	1,200	1,200
2 / 3 — Servants	360	346	192	192
Total Establishment	3,960	3,946	3,792	4,092
PREVENTIVE ESTABLISHMENT.				
Salaries.				
1 / 1 — Inspector (200)	2,400	2,400	2,400	2,400
2 / 2 — Preventive Officers (on less than 200)	2,700	2,700	2,700	2,700
Total Salaries	5,100	5,100	5,100	5,100
Establishment.				
5 / 4 — Boat Establishment (Servants)	612	727	756	752
Temporary Establishment	240	240	240	147
Total Establishment	852	967	996	899
SUPPLIES AND SERVICES.				
Petty Construction and Repairs	...	...	...	30
Boat and Gear	50	50	50	24
TOTAL SUPPLIES AND SERVICES	50	50	50	54
CONTINGENCIES.				
Postage Charges	10	15	10	5
Telegram Charges	40	15	40	4
Purchase of Furniture	20	350	350	...
Rents, Rates, and Taxes	65	65	65	65
Office Expenses and Miscellaneous	43	32	47	19
TOTAL CONTINGENCIES	178	477	512	93
TOTAL BASSEIN	12,540	12,940	12,850	12,638
Carried over	1,89,980	1,68,080	1,83,055	1,63,067

9.—CUSTOMS—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
LOWER BURMA—*contd.*				
Sea Customs—Salaries, Establishments, etc.—*contd.*				
Brought forward	1,89,980	1,68,080	1,83,055	1,63,067
KYOUK PHYU.				
COLLECTOR'S OFFICE.				
Establishment.				
Numbers. 1892-93. 1893-94. — 1 1 Clerk (50)	600	1,625	600	295
Allowances.				
Contingencies.				
Postage Charges	10	10	10	10
Telegram Charges	5	...	5	
Office Expenses and Miscellaneous	5	5	5	
Total Contingencies	20	15	20	10
TOTAL KYOUK PHYU	620	1,640	620	305
SANDOWAY.				
COLLECTOR'S OFFICE.				
Establishment.				
Numbers. 1892-93. 1893-94. — 1 1 Clerk (25)	300	275	300	321
Contingencies.				
Postage Charges	8	5	8	4
Telegram Charges	2	...	2	...
Purchase of Furniture	90	...	15	..
Total Contingencies	100	5	25	4
TOTAL SANDOWAY	400	280	325	325
Deduct—Probable Savings			1,84,000 4,000	
Total Sea Customs, Salaries, etc.	1,91,000	1,70,000	1,80,000	1,63,697

10.—ASSESSED TAXES.

Numbers. 1892-93.	1893-94.	LOWER BURMA.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Collection of Income Tax.	Rs.	Rs.	Rs.	Rs.
		Establishment.				
14	13	Clerks (on less than 200)	8,280	8,038	8,568	6,738
1	1	Assessor (150)	1,800	1,800	1,800	1,398
7	7	Servants	960	934	960	991
		Temporary Establishment	520	618	240	1,827
		Total Establishment	11,560	11,390	11,568	10,954
		Allowances.				
		Commission on collection of Income Tax	8,500	6,000	8,432	3,298
		Contingencies.				
		Office Expenses and Miscellaneous	1,940	1,610	2,000	2,084
		Total Collection of Income Tax	22,000	19,000	22,000	16,336
		IMPERIAL SHARE—ONE-HALF	11,000	9,000	11,000	8,168
		PROVINCIAL SHARE—ONE-HALF	11,000	10,000	11,000	8,168

11.—FOREST.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
LOWER BURMA.	Rs.	Rs.	Rs.	Rs.
A.—Conservancy and Works	10 28,000	10,15,000	9,89,200	9,90,730
B.—Establishments	3,72,000	3,58,000	3,74,800	3,34,235
TOTAL LOWER BURMA .	14,00,000	13,73,000	13,64,000	13,24,965
IMPERIAL SHARE—ONE-HALF .	7,00,000	6,87,000	6,82,000	6,62,483
PROVINCIAL SHARE—ONE-HALF .	7,00,000	6,86,000	6,82,000	6,62,482
UPPER BURMA.				
IMPERIAL.				
A.—Conservancy and Works	2,20,000	1,21,100	1,83,300	84,625
B.—Establishments	3,63,000	3,23 900	3,06,700	2,58,628
TOTAL UPPER BURMA .	5,83,000	4,45,000	4,90,000	3,43,253
TOTAL .	19,83,000	18,18,000	18,54,000	16,68,218

II.—FOREST—*continued.*

Details.	Budget Estimate, 1893-94. Lower Burma. Pegu Circle.	Tenasserim Circle.	Total.	Upper Burma.
	Rs.	Rs.	Rs.	Rs.
A.—Conservancy and Works.				
I.—Timber and other Produce removed from the Forests by Government Agency	5,17,000	1,69,000	6,86,000	59,000
II.—Timber and other Produce removed from the Forests by Consumers or Purchasers	12,000	1,000	13,000	10,000
III.—Confiscated, Drift and Waif Wood	19,000	28,000	47,000	19,500
IV.—Revenue from Forests not managed by Government	...	3,000	3,000	...
VI.—Live-stock, Stores, Tools and Plant	32,000	7,500	39,500	32,000
VII.—Communications and Buildings	14,000	5,000	19,000	39,000
VIII.—Demarcation, Improvement, and Extension of Forests	1,60,000	54,100	2,14,100	54,500
IX.—Miscellaneous	4,000	2,400	6,400	2,000
Total A.—Conservancy and Works	7,58,000	2,70,000	10,28,000	2,20,000
B.—Establishments.				
Salaries.				
(a) Conservators—	16,000	13,200	29,200	35,400
(b) Superior Officers—				
Deputy Conservators—				
1st Grade (900)	10,800	10,800	21,600	10,800
2nd " (800)	19,200	...	19,200	9,600
" " (750)	...	18,000	18,000	...
3rd " (650)	15,600	...	15,600	31,200
4th " (550)	26,400	...	26,400	33,000
Assistant Conservators—				
1st Grade (450)	...	...	...	27,000
2nd Grade (350)	8,400	...	8,400	8,400
" " (350)	4,200	*4,200	8,400	...
" " (300)	...	...	...	3,600
" " (250)	6,000	*3,000	9,000	6,000
" " (200)	2,400	*2,400	4,800	9,600
Sub-Assistant Conservators (250, 200, & 150)				
Apprentices at Dehra Dun				1,74,600
Provision for promotions, etc.				...
Deduct—Probable savings				*7,600*
Total Salaries	1,09,000	51,600	1,60,600	1,67,000
Establishment.				
(c) Subordinate Forest and Depôt Establishment—				
Officer in charge, Government Timber and Depôt Agency (300)	...	...	...	...
Forest Rangers	15,310	8,880	24,190	17,180
Foresters	8,976	15,540	24,516	23,920
Forest Guards	9,408	9,288	18,696	26,400
Overseers	2,520	..	2,520	...
Tindal	180	...	180	...
Lascars	576	...	576	...
Watchmen	4,440	...	4,440	...
Peons	2,590	...	2,590	...
Temporary Establishment	...	292	292	...
(d) Office Establishment—				
Supdt. (200 and above)	3,720	3,000	6,720	6,000
Clerk and Officer in charge, R. Depôt	..	...	...	...
Head Clerk and Superintendent (200)	...	2,400	2,400	...
Clerks (on less than 200)	21,956	11,280	33,236	24,056
Draftsman	720	...	720	...
Servants	4,104	2,544	6,648	10,100
Temporary Establishment	...	...	...	4,744
(e) Deputation and Special Allowances	17,000	6,000	23,000	26,400
Deduct—Probable savings		59,224	1,50,724	
Total Establishment		*224*	*224*	
	91,500	59,000	1,50,500	1,38,800
Allowances.				
Travelling Allowances—				
(a) Conservators	2,000	2,400	4,400	4,400
(b) Superior Officers	21,000	9,400	30,400	30,300
(c) Subordinate Forest and Depôt Establishment	9,000	4,000	13,000	6,200
(d) Office Establishment	2,000	1,200	3,200	5,500
Total Allowances	34,000	17,000	51,000	46,400
III.—Contingencies.				
(a) Stationery	100	50	150	150
(b) Carriage of Tents and Records	100	700	800	1,900
(c) Rents, Rates, and Taxes	3,500	170	3,670	400
(d) Official Postage	1,200	400	1,600	2,250
(e) Sundries	2,600	1,080	3,680	6,100
Total Contingencies	7,500	2,400	9,900	10,800
Total B.—Establishments	2,42,000	1,30,000	3,72,000	3,63,000

Numbers. 1892-93. Lower Burma. Pegu.	Tena.	Upper Burma	1893-94. Lower Burma Pegu	Tena.	Upper Burma.
1	1	1	1	1	2
1	1		1	1	1
2	1		2	...	1
		10		2	...
2	1		2	...	4
3	...		4	...	5
					5
1	1		2		2
3	*1	6	*1	*1	
*1	*1				*1
			*2	*1	*2
			*1	*1	*4
*2	*1	*6			
		4			
1					
18	10	25	18	10	25
33	60	87	33	60	87
63	63	173	63	63	173
2			2		
1			1		
4			4		
12			12		
18			18		
1		1	1	1	2
	1			1	
31	16	29	33	15	36
			1		
38	20	55	40	20	69

* Extra Assistant Conservators.

11.—FOREST—*continued.*

Revised Estimate, 1892-93.				Budget Estimate, 1892-93.				Accounts, 1891-92.			
Lower Burma.			Upper Burma.	Lower Burma.			Upper Burma.	Lower Burma.			Upper Burma.
Pegu Circle.	Tenasserim Circle.	Total.		Pegu Circle.	Tenasserim Circle.	Total.		Pegu Circle.	Tenasserim Circle.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4,89,500	1,65,000	6,54,500	6,300	4,43,000	1,99,000	6,42,000	51,700	5,37,693	1,58,012	6,95,705	2,821
11,200	3,100	14,300	7,850	10,000	900	10,900	15,000	10,444	2,757	13,201	6,062
20,800	28,000	48,800	16,200	27,000	28,000	55,000	19,000	10,182	28,123	38,305	15,194
...	15,000	15,000	...	...	3,000	3,000	...	...	6,540	6,540	...
32,000	21,000	53,000	40,550	30,000	7,200	37,200	38,300	25,034	5,704	30,738	33,041
15,000	7,400	22,400	12,400	14,000	6,000	20,000	12,000	5,491	1,903	7,394	11,997
1,48,500	51,700	2,00,200	35,700	1,39,000	77,200	2,16,200	46,300	1,56,013	39,849	1,95,862	14,864
4,000	2,800	6,800	2,100	2,800	2,100	4,900	1,000	2,324	661	2,985	646
7,21,000	2,94,000	10,15,000	1,21,100	6,65,800	3,23,400	9,89,200	1,83,300	7,47,181	2,43,549	9,90,730	84,625
16,000	13,200	29,200	30,050	13,200	13,200	26,400	13,200	13,211	13,211	26,422	19,391
93,000	38,550	1,31,550	1,18,000	88,800	10,800 9,600 ... 7,800 ... 5,400 ... 4,200 3,000 ... 2,400	1,32,160	1,25,000	86,306	37,184	1,23,490	1,10,278
					56,400 160 ...						
1,09,000	51,750	1,60,750	1,48,050	1,02,000	56,560	1,58,560	1,38,200	99,517	50,395	1,49,912	1,29,669
44,000	21,150	65,150	54,000	47,000	.. 8,880 15,540 9,280	80,700	68,000	43,320	17,885	61,205	38,099
30,500	18,800	49,300	42,000	32,000	3,000 12,656 ... 2,544	50,200	35,000	29,821	17,181	47,00.	32,306
17,000	6,300	23,300	25,500	17,200	7,440	24,640	21,000	16,987	6,562	23,549	20,499
91,500	46,250	1,37,750	1,21,500	96,200	59,340	1,55,540	1,24,000	90,128	41,628	1,31,756	90,904
2,100	2,500	4,600	4,600	2,500	2,400	4,900	2,400	1,843	2,007	3,850	1,956
21,000	9,000	30,000	29,570	19,000	10,800	29,800	26,200	19,453	6,569	26,022	22,666
9,000	3,200	12,200	5,450	9,000	4,000	13,000	5,200	8,710	2,140	10,850	3,213
2,100	900	3,000	5,130	2,000	1,000	3,000	4,400	2,112	691	2,803	3,820
34,200	15,600	49,800	44,750	32,500	18,200	50,700	38,200	32,118	11,407	43,525	31,664
100	50	150	175	200	50	250	50	84	...	84	40
100	700	800	2,050	200	400	600	1,500	68	456	524	736
3,400	160	3,560	375	3,600	100	3,700	200	3,381	95	3,476	14
1,200	400	1,600	1,925	1,200	350	1,550	1,500	1,130	289	1,419	1,326
2,500	1,090	3,590	5,075	3,100	800	3,900	3,050	2,499	1,040	3,539	4,142
7,300	2,400	9,700	9,600	8,300	1,700	10,000	6,300	7,162	1,880	9,042	6,391
2,42,000	1,16,000	3,58,000	3,23,000	2,39,000	1,35,800	3,74,800	3,06,700	2,28,925	1,05,310	3,34,235	2,58,628

12.—REGISTRATION.

Numbers. 1892-93.	Numbers. 1893-94		Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		LOWER BURMA.				
		District Charges.	Rs.	Rs.	Rs.	Rs.
		Establishment.				
14	16	Clerks (on less than 200)	10,140	8,368	9,420	8,340
		Allowances.				
		Fees for conducting Registration Duties	15,500	14,700	10,500	9,196
		Contingencies.				
		Postage Charges	8	6	10	8
		Telegram Charges	...	...	10	2
		Purchase of Furniture	1,200	750	750	193
		Office Expenses and Miscellaneous	152	176	310	164
		Total Contingencies	1,360	932	1,080	367
		TOTAL LOWER BURMA	27,000	24,000	21,000	17,903
		IMPERIAL SHARE—ONE-HALF	13,000	12,000	10,000	8,952
		PROVINCIAL SHARE—ONE-HALF	14,000	12,000	11,000	8,951
		UPPER BURMA.				
		IMPERIAL.				
		District Charges	5 000	4 000	3,000	3,026
		TOTAL	32,000	28,000	24,000	20,929

13.—INTEREST ON ORDINARY DEBT.

LOWER BURMA.	Budget Estimate 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
Interest on Provincial Advances and Loan Accounts	13,000	12,000	14,000	12,876

14.—INTEREST ON OTHER OBLIGATIONS.

	Budget Estimate, 1893-94.	Revised Estimate 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
LOWER BURMA.				
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Interest on Deposits in State Railway Provident Institutions	7,000	6,000	5,000	4,532
UPPER BURMA.				
IMPERIAL.				
Interest on Deposits in State Railway Provident Institutions	2,000	2,000	4,000	2,777
LOCAL				
Interest on Temporary Loans	1,000	1,000	...	...
Total Upper Burma	3,000	3,000	4,000	2,777
TOTAL	10,000	9,000	9,000	7,309

15.—POST OFFICE.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
LOWER BURMA.				
PROVINCIAL.	Rs.	Rs	Rs.	Rs.
District Post Establishments	46,000	46,000	49,000	48,835
LOCAL.				
District Post Establishments	85,000	85,000	85,000	83,152
TOTAL	1,31,000	1,31,000	1,34,000	1,31,987

Numbers. 1892-93	Numbers. 1893-94	DETAILS.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		District Post Establishments.	Rs.	Rs.	Rs.	Rs.
		DISTRICT POST ESTABLISHMENTS, PROVINCIAL.				
		Establishment.				
4	4	Clerks (on less than 200)	2,880	2,880	2,880	3,006
9	2	Village Post Masters and Postmen, etc. (on less than 200)	180	291	1,224	1,516
		Total Establishment	3,060	3,171	4,104	4,522
		Supplies and Services.				
		Subsidy for Conveyance of Mails between Rangoon, Bassein and Henzadah	12,000	12,000	12,000	12,000
		Subsidy for Conveyance of Mails between Prome and Thayetmyo	18,000	18,000	18,000	18,000
		Subsidy for Conveyance of Mails between Rangoon, Pyapon, Maubin, Pantanaw, and Yandoon	9,600	9,600	9,600	9,600
		Subsidy for Conveyance of Mails between Rangoon, Kyauktan, and Thongwa	1,500	1,500	1,500	1,500
		Thatôn and Duyinzeik Railway	1,500	1,500	3,000	3,000
		Purchase of Boat	...	...	...	62
		Total Supplies and Services	42,600	42,600	44,100	44,162
		Contingencies.				
		Office Expenses and Miscellaneous	340	229	796	151
		TOTAL DISTRICT POST ESTABLISHMENTS, PROVINCIAL	46,000	46,000	49,000	48,835
		Carried over	46,000	46,000	49,000	48,835

15.—POST OFFICE—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
District Post Establishments—*contd.*	Rs.	Rs.	Rs.	Rs.
Brought forward	46,000	46,000	49,000	48,835
District Post Establishments, Local.				
Establishment.				
Numbers. 1892-93. 367; 1893-94 395 — Village Postmasters and Postmen, etc. (on less than 200)	72,620	70,848	74,000	69,569
Share of Deputy Postmaster General's Office	1,560	1,560	1,560	1,560
Total Establishment	74,180	72,408	75,560	71,129
Allowances.				
Travelling Allowance	2,000	2,000	2,000	2,085
Supplies and Services.				
Subsidies	2,040	1,920	2,040	2,366
Purchase of Boats	400	300	700	140
Total Supplies and Services	2,440	2,220	2,740	2,506
Contingencies.				
Office Expenses and Miscellaneous	8,380	8,372	8,700	7,432
	87,000		89,000	
Deduct—Probable Savings	*2,000*		*4,000*	
Total District Post Establishments, Local	85,000	85,000	85,000	83,152
Total District Post Establishments	1,31,000	1,31,000	1,34,000	1,31,987

18.—GENERAL ADMINISTRATION.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Lower Burma.				
Imperial.	Rs.	Rs.	Rs.	Rs.
Civil Offices of Account and Audit	1,95,000	1,86,000	1,89,000	1,63,328
Currency Department	27,000	22,000	23,000	20,353
Total Imperial	2,22,000	2,08,000	2,12,000	1,83,681
Provincial.				
Salary of Chief Commissioner (6,666⅔)[4]	76,800	68,000	76,800	76,800
Staff and Household of Chief Commissioner	20,800	20,000	20,000	17,896
Tour Expenses	8,000	5,700	8,000	4,784
Civil Secretariat	2,52,400	2,63,200	2,55,700	2,39,882
Financial Commissioner	93,200	87,400	85,400	75,528
Commissioners	2,00,000	2,04,300	1,92,300	2,04,105
Civil Offices of Account and Audit	16,900	14,400	17,800	20,976
Total Provincial	6,69,000	6,63,000	6,56,000	6,39,971
Local.				
Civil Offices of Account and Audit	7,600	7,600	8,300	7,308
General Establishment of Local Funds	11,400	11,400	11,700	9,800
Total Local	19,000	19,000	20,000	17,108
Total Lower Burma	9,10,000	8,90,000	8,88,000	8,40,760
Upper Burma.				
Imperial.				
Civil Secretariat	648	648	648	648
Commissioners	1,92,352	1,98,352	1,96,352	1,90,541
Total Imperial	1,93,000	1,99,000	1,97,000	1,91,189
Local.				
Civil Offices of Account and Audit	2,400	2,400	2,500	2,000
General Establishment of Local Funds	2,600	2,600	2,500	1,259
Total Local	5,000	5,000	5,000	3,259
Total Upper Burma	1,98,000	2,04,000	2,02,000	1,94,448
TOTAL	1,08,000	10,94,000	10,90,000	10,35,208

Numbers. 1892-93.	1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Lower Burma.	Rs.	Rs.	Rs.	Rs.
		Civil Offices of Account and Audit.				
		Civil Offices of Account & Audit.				
		Imperial.				
		Salaries.				
1	1	Comptroller (1,250—1,500 Local Allowance 250)	21,000	18,400	20,400	22,018
3	3	Assistant Comptrollers (800—1,000), (400—600), (400)	19,200	17,840	21,840	15,835
1	1	Chief Superintendent (500—600)	7,200	11,200	7,200	12,614
		Total Salaries	47,400	47,440	49,440	50,467
		Carried over	47,400	47,440	49,440	50,467

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1892-93.	Numbers. 1893-94	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		LOWER BURMA—*contd.*				
		Civil Offices of Account and Audit—*contd.*				
		Brought forward .	47,400	47,440	49,440	50,467
		CIVIL OFFICE, ETC.				
		Establishment.				
1	2	Superintendents (300—390) . . .	8,880	16,366	4,800	9,995
2	3	„ (200—290) . . .	9,660		6,600	
7	12	Assistant Superintendents (130—175) .	25,608	23,315	15,540	14,270
13	16	Clerks (90—120) . . .	23,436	81,194	18,648	70,429
26	28	„ (60—85)	27,804		26,736	
44	50	„ (40—55)	33,060		29,460	
6	9	„ (30)	4,104		2,736	
4	7	Record Suppliers (20)	1,680		960	
36	51	Servants	6,720	6,155	4,920	4,740
		Temporary Establishment . . .	...	5,572	...	7,745
		Additional Establishment . . .	...	. . .	22,000	...
		Total Establishment .	1,40,952	1,32,602	1,32,400	1,07,179
		Allowances.				
		Travelling Allowance of Officers and Establishment .	940	680	1,400	638
		Contingencies.				
		Postage Charges	2,500	2,280	2,500	2,236
		Telegram Charges	1,800	1,654	1,800	1,872
		Purchase of Books	20	10	20	17
		Purchase of Furniture	500	500	500	515
		Office Expenses and Miscellaneous . . .	888	834	940	404
		Total Contingencies .	5,708	5,278	5,760	5,044
		TOTAL CIVIL OFFICES OF ACCOUNT AND AUDIT, IMPERIAL .	1,95,000	1,86,000	1,89,000	1,63,328
		CIVIL OFFICE OF ACCOUNT AND AUDIT, PROVINCIAL.				
		Provincial Establishment.				
		Establishment.				
		Assistant Superintendent . . .	...	...	...	1,917
		Clerk (90—120)	...	...	...	2,641
		„ (60—85)				
		Total Establishment .	...	..	...	4,558
		Cost recovered from Excluded Local Funds and Municipalities.				
		Salaries.				
		Allowance to Chief Superintendent . .	600	600	600	601
		Establishment.				
1	1	Superintendent (200—250) . . .	2,520	2,380	2,520	1,650
1	1	Assistant Superintendent (130—175) .	1,908	1,805	2,124	2,651
2	2	Clerks (90—120)	2,664	8,496	2,856	9,762
4	4	„ (60—85)	3,756		4,056	
5	5	„ (40—55)	3,300		3,270	
1	1	Clerk (30)	456		456	
4	4	Servants	648	600	648	636
		Total Establishment .	15,252	13,281	15,930	14,699
		Contingencies.				
		Office Expenses and Miscellaneous . .	1,048	519	1,270	1,118
		Total Cost recovered from Excluded Local Funds, etc.	16,900	14,400	17,800	16,418
		TOTAL CIVIL OFFICES OF ACCOUNT AND AUDIT, PROVINCIAL	16,900	14,400	17,800	20,976
		CIVIL OFFICES OF ACCOUNT & AUDIT, LOCAL.				
		Incorporated Local Fund Establishment.				
		Salaries.				
		Allowance to Chief Superintendent . .	600	600	600	600
		Establishment.				
1	1	Superintendent (200—290) . . .	2,940	2 673	3,600	2,205
1	1	Assistant Superintendent (130—175) .	1,908	1,903	2,016	1,386
2	2	Clerks (90—120)	2,808	4,260	2,880	2,857
1	1	Clerk (40—55)	690		660	
1	1	„ (30)	456		456	
3	3	Servants	360	382	360	260
		Total Establishment .	9,162	9,218	9,972	6,708
		Contingencies.				
		Office Expenses and Miscellaneous . . .	238	182	228	...
		Deduct—Share chargeable to Civil Offices of Account and Audit—Upper Burma, Local .	10,000	10,000	10,800	...
			2,400	*2,400*	*2,500*	...
		TOTAL CIVIL OFFICES OF ACCOUNT AND AUDIT, LOCAL	7,600	7,600	8,300	7,303
		Total Civil Offices of Account and Audit	2,19,500	2,08,000	2,15,100	1,91,612

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1892-93	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		LOWER BURMA—*contd.*				
		Currency Department.				
		Establishment.				
1	1	Treasurer (300—400)	4,800	4,880	4,800	4,800
1	1	Assistant Treasurer (90—120)	1,152	1,000	1,080	1,069
1	1	Superintendent (200—300)	3,600	3,500	3,600	3,600
17	17	Clerks (on less than 200)	10,632	8,820	10,344	7,511
13	13	Servants	1,884	1,700	1,884	1,630
		Temporary Establishment	400	500	500	180
			22,468		22,208	
		Deduct—Probable Savings	*1,000*		*1,500*	
		Total Establishment	21,468	20,400	20,708	18,790
		Supplies and Services.				
		Purchase of chests, bags and locks	3,600	...	...	...
		Contingencies.				
		Postage Charges	100	100	100	95
		Telegram Charges	332	300	300	330
		Purchase of Furniture	400	300	500	226
		Small Coin Depôt Charges	200	100	300	106
		Office Expenses and Miscellaneous	900	800	1,092	806
		Total Contingencies	1,932	1,600	2,292	1,563
		Total Currency Department	27,000	22,000	23,000	20,353
		Staff and Household of Chief Commissioner.				
		Salaries.				
1	1	Sumptuary Allowance of Chief Commissioner (500)	6,000	6,000	6,000	6,000
1	1	Personal Assistant to the Chief Commissioner (500)	6,000	5,700	6,000	4,869
		Total Salaries	12,000	11,700	12,000	10,869
		Establishment.				
1	1	Interpreter (250)	3,000	2,700	2,400	1,880
1	1	Clerk (70)	840	696	696	648
21	21	Servants	4,020	3,800	4,020	3,757
		Total Establishment	7,860	7,196	7,116	6,285
		Contingencies.				
		Rents, Rates, and Taxes	500	500	450	489
		Peons' Clothing	440	604	434	253
		Total Contingencies	940	1,104	884	742
		Total Staff and Household of Chief Commissioner	20,800	20,000	20,000	17,896
		Tour Expenses.				
		Allowances.				
		Travelling Allowance of Chief Commissioner	2,500	2,500	2,500	2,341
		Ditto of other Officers	3,000	2,400	3,000	1,664
		Total Allowances	5,500	4,900	5,500	4,005
		Supplies and Services.				
		Purchase and Repair of Tents	800	...	800	521
		Carriage of Tents	100	...	100	...
		Other Carriage Charges, etc.	1,600	800	1,600	258
		Total Supplies and Services	2,500	800	2,500	779
		Total Tour Expenses	8,000	5,700	8,000	4,784
		Civil Secretariat.				
		PUBLIC DEPARTMENT.				
		Salaries.				
1	1	Chief Secretary (3,000)[4]	34,560	40,400	34,560	34,560
2	2	Secretaries (2,000)[4] (1,800)[4]	43,776	47,300	43,776	46,802
2	2	Under-Secretaries (1,066)[4], (1,200)[4]	26,112	32,200	27,648	28,994
1	1	Assistant Secretary (800)	9,600	9,600	9,600	9,600
		Total Salaries	1,14,048	1,29,500	1,15,584	1,19,956
		Establishment.				
1	1	Chief Superintendent (350—500)	4,560	4,150	4,200	4,057
2	2	Superintendents (300—350)	8,160	8,350	7,440	3,934
8	11	Clerks (on 200 and over)	30,456	} 75,000	{ 21,070	} 64,333
43	39	,, (on less than 200)	46,152		52,600	
59	65	Servants	9,492	9,000	9,300	8,620
		Temporary Establishment	..	...	...	847
		Total Establishment	98,820	96,500	94,610	81,791
		Carried over	2,12,868	2,26,000	2,10,194	2,01,747

18.—GENERAL ADMINISTRATION—*continued.*

Numbers 1892-93	Numbers 1893-94	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		LOWER BURMA—*contd.*				
		Civil Secretariat—*contd.*				
		PUBLIC DEPARTMENT—Brought forward	2,12,868	2,26,000	2,10,194	2,01,747
		Allowances.				
		Travelling Allowance of Officers	1,250	1,250	1,250	976
		Ditto of Establishment	1,000	1,000	1,000	988
		Total Allowances	2,250	2,250	2,250	1,964
		Contingencies.				
		Postage Charges	4,000	4,000	5,000	4,458
		Telegram Charges	9,000	8,700	12,000	8,686
		Purchase of Furniture	1,500	1,000	1,000	1,019
		Purchase of Books, Periodicals, and Newspapers	2,000	2,000	2,000	3,337
		Rents, Rates, and Taxes	1,280	1,280	1,280	1,239
		Peons' Clothing	500	500	500	347
		Freight, Shipping and Landing Charges	2,000	2,000	2,000	1,049
		Office Expenses and Miscellaneous	5,302	4,020	6,096	5,173
		Total Contingencies	25,582	23,500	29,876	25,308
		TOTAL PUBLIC DEPARTMENT	240,700	2,51,750	2,42,320	2,29,019
		TRANSLATOR'S DEPARTMENT.				
		Salaries.				
1	1	Translator (350—500)	4,200	3,650	5,280	3,323
3	3	Myooks on Special Duty, 1 (175), 2 (150)	5,700	6,000	6,300	6,332
		Total Salaries	9,900	9,650	11,580	9,655
		Establishment.				
2	2	Clerks to Translator (on less than 200)	1,800	1,800	1,800	1,208
		TOTAL TRANSLATOR'S DEPARTMENT	11,700	11,450	13,380	10,863
		Total Civil Secretariat	2,52,400	2,63,200	2,55,700	2,39,882
		Financial Commissioner.				
		Salaries.				
1	1	Financial Commissioner (3,000)*	34,560	42,000	34,560	34,545
1	1	Secretary to ditto (1,000)*	11,520	6,000	6,000	6,222
...	1	Assistant Secretary (500)	6,000	...	...	...
		Total Salaries	52,080	48,000	40,560	40,767
		Establishment.				
1	1	Superintendent (300—350)	3,760	2,904	4,080	3,840
2	2	Clerks (on 200 and over)	5,500	24,500	5,424	17,751
12	16	Clerks (on less than 200)	17,980		14,112	
18	20	Servants	2,960	2,640	2,544	2,539
		Temporary Establishment	600	756	3,600	2,025
		Additional Establishment	...	...	4,000	...
		Total Establishment	30,800	30,800	33,760	26,155
		Allowances.				
		Travelling Allowance of Officers	1,800	1,400	1,800	1,095
		Ditto of Establishment	900	900	700	319
		Total Allowances	2,700	2,300	2,500	1,414
		Contingencies.				
		Postage Charges	1,500	1,500	2,000	1,224
		Telegram Charges	3,000	2,200	3,000	3,320
		Purchase of Furniture	500	500	300	436
		Purchase of Books, Periodicals, and Newspapers	200	200	1,000	178
		Tour Charges	100	20	100	...
		Freight, Shipping and Landing Charges	500	200	500	194
		Peons' Clothing	150	150	150	150
		Office Expenses and Miscellaneous	1,670	1,530	1,530	1,690
		Total Contingencies	7,620	6,300	8,580	7,192
		Total Financial Commissioner	93,200	87,400	85,400	75,528

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Lower Burma—*concld.*				
		Commissioners.				
		Salaries.				
4	4	Commissioners (2,500)*	1,18,800	1,26,000	1,18,800	1,23,014
		Establishment.				
6	6	Clerks (on 200 and over) . . .	20,440	46,000	21,240	47,614
29	28	„ (on less than 200) . . .	27,972		28,850	
39	35	Servants	5,040	5,000	5,484	5,488
		Total Establishment .	53,452	51,000	55,574	53,102
		Allowances.				
		Travelling Allowance of Officers . . .	12,000	11,600	12,000	12,227
		Ditto of Establishment . .	3,000	2,800	4,000	2,741
		Total Allowances .	15,000	14,400	16,000	14,968
		Supplies and Services.				
		Petty Construction and Repairs . . .	100	100	100	169
		Fees to Jurors, Assessors, and others . .	900	900	900	785
		Diet and Travelling Allowance of Witnesses .	6,000	5,600	9,000	5,583
		Total Supplies and Services .	7,000	6,600	10,000	6,537
		Contingencies.				
		Postage Charges	2,600	2,600	2,500	2,560
		Telegram Charges	1,500	1,500	1,600	1,469
		Purchase of Furniture	400	400	600	516
		Purchase of Books, Periodicals, and Newspapers .	100	100	110	201
		Rents, Rates, and Taxes	400	124	124	124
		Tour Charges	650	650	650	616
		Freight, Shipping and Landing Charges . .	100	100	100	65
		Office Expenses and Miscellaneous . . .	898	826	1,242	933
		Total Contingencies .	6,648	6,300	6,926	6,484
					2,07,300	
		Deduct—Probable Savings .			*15,000*	
		Total Commissioners .	2,00,900	2,04,300	1,92,300	2,04,105
		General Establishment of Local Funds.				
		District Office Establishments.				
		Establishment.				
17	18	Clerks (on less than 200) . . .	9,382	9,455	9,022	8,360
1	1	Servant	144	144	144	144
		Total Establishment.	9,526	9,599	9,166	8,504
		Allowances.				
		Travelling Allowance	100	100	300	96
		Contingencies.				
		Postage Charges	500	500	600	336
		Telegram Charges	100	100	150	97
		Office Expenses and Miscellaneous . .	1,174	1,101	1,484	767
		Total Contingencies .	1,774	1,701	2,234	1,200
		Total General Establishment of Local Funds	11,400	11,400	11,700	9,800

18.—GENERAL ADMINISTRATION—*concluded.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Upper Burma.				
		Civil Secretariats.				
		Hlutdaw.				
		Establishment.				
4	4	Servants	648	648	648	648
		Commissioners.				
		Salaries.				
4	4	Commissioners (2,500)*	1,17,600	1,25,000	1,16,400	1,15,112
		Establishment.				
4	4	Clerks (on 200 and over)	14,400	41,000	14,400	41,616
31	32	„ (on less than 200)	28,300		28,790	
37	36	Servants	5,076	5,100	5,232	5,104
		Temporary Establishment	...	...	...	120
		Total Establishment	47,776	46,100	48,422	46,840
		Allowances.				
		Travelling Allowance of Officers	12,000	11,600	12,000	11,404
		Ditto of Establishment	2,000	2,000	2,000	1,867
		Total Allowances	14,000	13,600	14,000	13,271
		Supplies and Services.				
		Petty Construction and Repairs	...	52	...	...
		Fees to Jurors, Assessors, and others	...	...	...	7
		Diet and Travelling Allowance of Witnesses	2,500	2,400	2,500	2,384
		Total Supplies and Services	2,500	2,452	2,500	2,391
		Contingencies.				
		Postage Charges	2,500	2,500	2,500	2,310
		Telegram Charges	5,000	5,000	8,000	7,800
		Purchase of Furniture	1,000	800	1,200	798
		Purchase of Books, Periodicals, and Newspapers	300	300	200	306
		Freight, Shipping and Landing Charges	200	450	200	138
		Rents, Rates, and Taxes	100	100	280	83
		Tour Charges	700	650	950	478
		Office Expenses and Miscellaneous	1,676	1,400	1,700	1,014
		Total Contingencies	11,476	11,200	15,030	12,927
		Lump deduction	1,93,352 1,000			
		Total Commissioners	1,92,352	1,98,352	1,96,352	1,90,541

19A.—LAW AND JUSTICE—COURTS OF LAW.

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Lower Burma.				
Provincial.				
Recorder's Court	74,200	73,800	74,600	67,269
Law Officers	52,300	51,300	51,400	45,936
Judicial Commissioner	58,600	60,700	58,500	57,702
Civil and Sessions Courts	80,800	72,700	76,000	79,002
Courts of Small Causes	38,500	33,300	37,300	37,640
Criminal Courts	8,86,400	8,63,900	8,41,700	8,36,371
Refunds	1,02,200	94,300	85,500	1,00,820
Total Lower Burma	12,93,000	12,50,000	12,25,000	12,24,740
Upper Burma.				
Imperial.				
Law Officers	6,000	7,000	8,000	3,498
Judicial Commissioner	54,500	52,000	50,300	48,886
Civil and Sessions Courts	17,600	17,800	16,900	16,279
Criminal Courts	7,65,400	7,41,800	7,20,300	7,09,165
Pleadership Examination Charges	...	200	500	599
Refunds	58,500	59,200	42,000	40,094
Total Upper Burma	9,02,000	8,78,000	8,38,000	8,18,521
TOTAL	21,95,000	21,28,000	20,63,000	20,43,261

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		LOWER BURMA.				
		Recorder's Court.				
		Salaries.				
1	1	Recorder (2,880)	34,560	34,560	34,560	34,560
1	1	Registrar (800)	9,600	9,600	9,600	5,833
		Total Salaries	44,160	44,160	44,160	40,393
		Establishment.				
1	1	Chief Clerk (300)	3,600	3,600	3,600	2,836
3	3	Clerks (on 200 and over)	8,400	16,200	8,400	14,407
6	6	,, (on less than 200)	7,968		7,920	
8	8	Servants	960	960	960	948
		Temporary Establishment	...	...	...	75
		Process-serving Establishment—				
1	1	Bailiff (200)	2,400	3,930	2,400	4,085
1	1	Asst. do. (120)	1,440		1,440	
2	2	Clerks	1,200	1,060	1,200	500
11	11	Runners	1,656	1,800	1,656	1,758
		Total Establishment	27,624	27,550	27,576	24,609
		Supplies and Services.				
		Diet and Travelling Allowances of Witnesses	200	150	500	162
		Contingencies.				
		Postage Charges	50	50	100	47
		Telegram Charges	10	10	25	2
		Purchase of Books, Periodicals, and Newspapers	250	200	200	291
		Purchase of Furniture	150	50	150	233
		Rents, Rates, and Taxes	1,420	1,420	1,420	1,440
		Peons' Clothing	...	80	80	...
		Office Expenses and Miscellaneous	336	130	389	92
		Total Contingencies	2,216	1,940	2,364	2,105
		Total Recorder's Court	74,200	73,800	74,600	67,269
		Law Officers.				
		ENGLISH LAW OFFICERS.				
		Salaries.				
1	1	Advocate (1,500—60—1,800)	18,720	17,700	18,000	14,400
1	1	Assistant to Advocate (500)	6,000	6,000	6,000	7,092
2	2	Government Prosecutors (400), (200)	7,200	7,200	7,200	7,260
		Total Salaries	31,920	30,900	31,200	28,752
		Establishment.				
1	1	Clerk (on 200 and over)	2,880	2,760	2,760	3,570
1	1	Clerk	900	900	900	
3	3	Servants	336	336	336	336
		Total Establishment	4,116	3,996	3,996	3,906
		Allowances.				
		Office Allowances	600	600	600	700
		Supplies and Services.				
		Charges for conducting Law-suits	400	400	400	394
		Fees to Government Pleaders in Sessions cases	14,600	14,600	14,600	12,004
		Total Supplies and Services	15,000	15,000	15,000	12,398
		Contingencies.				
		Postage Charges	10	10	25	...
		Telegram Charges	30	30	100	19
		Purchase of Books, Periodicals, and Newspapers	200	100	200	88
		Purchase of Furniture	200	400	150	34
		Section-writing	...	...	...	18
		Office Expenses and Miscellaneous	224	264	129	21
		Total Contingencies	664	804	604	180
		Total Law Officers	52,300	51,300	51,400	45,936
		Judicial Commissioner.				
		Salaries.				
1	1	Judicial Commissioner (3,000)[4]	34,560	36,960	34,560	34,241
1	1	Registrar (500)	6,000	6,000	6,000	5,271
		Total Salaries	40,560	42,960	40,560	39,512
		Establishment.				
1	1	Clerk (on 200 and over)	2,688	12,800	2,592	13,176
11	11	Clerks (on less than 200)	10,356		10,260	
9	9	Servants	1,212	1,210	1,260	1,246
		Total Establishment	14,256	14,010	14,112	14,422
		Carried over	54,816	56,970	54,672	53,934

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers 1892-93.	Numbers 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		LOWER BURMA—*contd.*				
		Judicial Commissioner—Brought forward	54,816	56,970	54,672	53,934
		Allowances.				
		Travelling Allowance of Officers	1,500	1,500	1,500	1,252
		Ditto of Establishment	450	450	450	513
		Total Allowances	1,950	1,950	1,950	1,765
		Contingencies.				
		Postage Charges	1,050	1,050	1,050	1,056
		Telegram Charges	150	120	150	139
		Purchase of Books, Periodicals, and Newspapers	300	300	300	312
		Purchase of Furniture	100	100	100	100
		Tour Charges	20	20	50	5
		Freight, Shipping and Landing Charges	20	20	50	15
		Peons' Clothing	40	40	40	40
		Office Expenses and Miscellaneous	154	130	138	336
		Total Contingencies	1,834	1,780	1,878	2,003
		Total Judicial Commissioner	58,600	60,700	58,500	57,702
		Civil and Sessions Courts.				
		DISTRICT AND SESSIONS JUDGES.				
		Salaries.				
1	1	Judge (1,600)	19,200	15,000	19,200	24,381
1	1	Additional Judge (2,250)	27,000	27,750	27,000	29,073
		Total Salaries	46,200	42,750	46,200	53,454
		Establishment.				
1	1	Clerk (350)	4,200	9,400	4,200	11,756
8	8	Clerks (on less than 200)	7,260		7,260	
10	10	Servants	1,212	1,210	1,212	1,165
		Process-serving Establishment—				
2	2	Bailiffs (on less than 200)	2,100	2,100	2,100	2,095
9	9	Runners	936	930	936	956
		Temporary Establishment	400	110	400	...
		Total Establishment	16,108	13,750	16,108	15,972
		Allowances.				
		Travelling Allowance of Officers	4,000	4,000	4,000	3,085
		Ditto of Establishment	1,500	1,500	1,500	1,436
		Total Allowances	5,500	5,500	5,500	4,521
		Supplies and Services.				
		Fees to Interpreter and others	1,500	1,500	1,500	788
		Diet and Travelling Allowance of Witnesses	10,000	8,000	5,000	3,371
		Boat and conveyance hire	200	200	200	135
		Total Supplies and Services	11,700	9,700	6,700	4,294
		Contingencies.				
		Postage Charges	350	390	200	186
		Telegram Charges	60	40	60	41
		Purchase of Furniture	150	...	150	5
		Purchase of Books, Periodicals, and Newspapers	130	...	130	...
		Freight, Shipping, etc.	110	160	50	69
		Rents, Rates, and Taxes	60	30	60	21
		Office Expenses and Miscellaneous	432	380	842	439
		Total Contingencies	1,292	1,000	1,492	761
		Total Civil and Sessions Courts	80,800	72,700	76,000	79,002
		Courts of Small Causes.				
		Salaries.				
1	1	First Judge (1,000—1,250)	13,800	9,600	13,200	15,044
1	1	Second Judge (500)	6,000	6,000	6,000	5,000
—	—	Allowance to Judge (50)	600	600	600	1,876
		Total Salaries	20,400	16,200	19,800	21,920
		Carried over	20,400	16,200	19,800	21,920

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		LOWER BURMA—*contd.*				
		Courts of Small Causes—Brought forward	20,400	16,200	19,800	21,920
		Establishment.				
		First Judge—				
1	1	Clerk (250)	3,000	11,716	3,000	10,656
8	8	Clerks (on less than 200)	9,208		8,880	
10	11	Servants	1,512	1,368	1,368	1,284
		Second Judge—				
3	3	Clerks (on less than 200)	3,240	3,120	3,120	3,001
4	4	Servants	456	456	456	449
		Total Establishment	17,416	16,660	16,824	15,390
		Contingencies.				
		Postage Charges	200	130	200	167
		Purchase of Books and Periodicals	150	150	150	...
		Purchase of Furniture	100	100	100	109
		Office Expenses and Miscellaneous	234	60	226	54
		Total Contingencies	684	440	676	330
		Total Courts of Small Causes	38,500	33,300	37,300	37,640
		Criminal Courts.				
		GENERAL ESTABLISHMENTS.				
		Salaries.				
		Moiety of the salaries of Deputy, Assistant, and Extra Assistant Commissioners, and Myooks transferred from "3—Land Revenue—Charges of District Administration" (page 18)	4,55,000	4,45,000	4,47,000	4,34,476
		Moiety of Sub-Divisional Establishments transferred from "3—Land Revenue" (page 19)	43,130	42,000	40,892	40,279
		TOTAL GENERAL ESTABLISHMENTS	4,98,130	4,87,000	4,87,892	4,74,755
		JUDICIAL ESTABLISHMENTS.				
		Salaries.				
3	3	Cantonment Magistrates (1—700, 1—100 & 1—50)	10,200	10,200	10,200	5,400
—		Allowance to Thuggee Magistrate (50)	...	550	600	...
		Total Salaries	10,200	10,750	10,800	0
		Establishment.				
195	193	Clerks (on less than 200)	1,15,980	1,15,300	1,17,012	1,13,972
264	265	Servants	33,192	32,000	33,060	31,461
5	5	Boat Establishment (Servants)	768	760	768	768
—	.	Elephant Establishment, Mahouts, and Grass-cutters (moiety) (page 19)	492	480	492	409
—	.	Temporary Establishment	...	...	...	11
		Thuggee Magistrate's Establishment—				
1	.	Clerk (25)	...	...	300	425
1	.	Servant	...	...	120	92
		Total Establishment	1,50,432	1,48,540	1,51,752	1,47,138
		TOTAL JUDICIAL ESTABLISHMENTS	1,60,632	1,59,290	1,62,552	1,52,538
		ALLOWANCES.				
		Moiety of Travelling Allowances of Officers (page 19)	38,000	38,000	43,850	36,832
		Travelling Allowance of Establishment	5,500	5,500	5,000	4,708
		TOTAL ALLOWANCES	43,500	43,500	48,850	41,540
		SUPPLIES AND SERVICES.				
		Fees to Interpreters and others	3,500	3,500	3,500	3,166
		Diet and Travelling Allowance of Witnesses	55,000	52,000	54,000	46,972
		Petty Construction and Repairs	500	500	1,000	297
		Execution Charges	1,500	1,500	600	919
		TOTAL SUPPLIES AND SERVICES	60,500	57,500	59,100	51,354
		CONTINGENCIES.				
		Postage Charges	7,600	7,600	7,600	7,529
		Telegram Charges	1,200	1,200	2,200	1,461
		Purchase of Furniture	5,000	3,000	4,700	3,225
		Purchase of Books, Periodicals, and Newspapers	300	300	100	469
		Tour Charges	3,000	3,000	3,250	3,531
		Section-writing	...	...	100	2
		Rents, Rates, and Taxes	1,200	1,200	900	1,116
		Freight, Shipping and Landing Charges	800	500	900	651
		Boat Contingencies	200	200	200	46
		Elephant Establishment Contingencies	200	200	200	151
		Office Expenses and Miscellaneous	4,238	3,510	5,156	4,331
		TOTAL CONTINGENCIES	23,738	20,710	25,306	22,512
		Carried over	7,86,500	7,68,000	7,83,700	7,42,600

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93	Accounts, 1891-92.
		LOWER BURMA—*concld.*				
		Criminal Courts—*contd.*	Rs.	Rs.	Rs.	Rs.
		Brought forward .	7,86,500	7,68,000	7,83,700	7,42,699
		PROCESS-SERVING ESTABLISHMENT.				
		Establishment.				
25	25	Bailiffs (on less than 200) . . .	18,420	18,100	18,420	18,227
451	474	Runners	61,410	57,900	59,044	57,662
		Temporary Establishment . . .	12,000	12,000	9,000	11,651
		Total Establishment .	91,830	88,000	86,464	87,540
		Supplies and Services.				
		Boat and Conveyance hire	7,800	7,600	6,236	5,891
		Contingencies.				
		Office Expenses and Miscellaneous . . .	270	300	300	241
		TOTAL PROCESS-SERVING ESTABLISHMENT .	99,900	95,900	93,000	93,672
		Deduct—Probable Savings			8,76,700 *35,000*	
		Total Criminal Courts .	8,86,400	8,63,900	8,41,700	8,36,371
		UPPER BURMA.				
		IMPERIAL.				
		Judicial Commissioner.				
		Salaries.				
1	1	Judicial Commissioner (3,000)[4] . .	34,560	34,560	34,560	33,166
1	1	Registrar (250)	3,000	3,400	3,000	3,000
		Total Salaries .	37,560	37,960	37,560	36,166
		Establishment.				
1	1	Clerk (on 200 and over) . . .	2,592	8,808	2,496	8,256
6	8	Clerks (on less than 200) . . .	7,612		6,012	
9	10	Servants	1,308	1,308	1,308	1,213
		Total Establishment .	11,512	10,116	9,816	9,469
		Allowances.				
		Travelling Allowance of Officers . . .	1,000	700	500	406
		Ditto of Establishment . .	500	350	300	151
		Total Allowances .	1,500	1,050	800	557
		Contingencies.				
		Postage Charges	750	750	600	597
		Telegram Charges	150	100	150	105
		Purchase of Books, Periodicals, and Newspapers .	2,000	1,000	500	...
		Purchase of Furniture	300	300	150	376
		Tour Charges	100	100	100	2
		Freight, Shipping and Landing Charges . .	100	100	100	61
		Rents, Rates, and Taxes	150	220	150	1,375
		Office Expenses and Miscellaneous . . .	378	304	374	178
		Total Contingencies .	3,928	2,874	2,124	2,694
		Total Judicial Commissioner .	54,500	52,000	50,300	48,886
		Civil and Sessions Courts.				
		DISTRICT AND SESSIONS JUDGES.				
		Salaries.				
1	1	First Civil Judge (700—1,000) . .	12,000	12,580	11,280	10,860
		Establishment.				
4	4	Clerks (on less than 200) . . .	3,360	3,360	3,360	3,360
2	2	Servants	240	96	240	96
		Process-serving Establishment.				
1	1	Bailiff (75)	900	900	900	900
6	6	Runners	792	500	792	710
		Temporary Establishment . . .	...	100	...	179
		Total Establishment .	5,292	4,956	5,292	5,245
		Supplies and Services.				
		Diet and Travelling Allowance of Witnesses .	...	...	...	14
		Contingencies.				
		Postage Charges	40	45	40	40
		Purchase of Furniture	100	100	100	45
		Freight, Shipping, etc.	50	45	50	32
		Office Expenses and Miscellaneous . . .	118	74	138	43
		Total Contingencies .	308	264	328	160
		Total Civil and Sessions Courts .	17,600	17,800	16,900	16,279

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		UPPER BURMA—*contd.* **Criminal Courts.**				
		GENERAL ESTABLISHMENTS.				
		Salaries.				
		Moiety of the salaries of Deputy, Assistant, and Extra Assistant Commissioners, and Myooks transferred from "3—Land Revenue—Charges of District Administration" (page 23)	4,30,000	4,20,000	4,05,000	4,10,327
		Moiety of Sub-Divisional Establishments transferred from "3—Land Revenue" (page 24)	45,000	45,000	48,456	41,248
		TOTAL GENERAL ESTABLISHMENTS	4,75,000	4,65,000	4,53,456	4,51,575
		JUDICIAL ESTABLISHMENT.				
		Salaries.				
1	1	Allowance to Town Magistrate (500)	6,000	6,000	6,000	6,000
		Cantonment Magistrate (800)	9,600	8,500	7,200	6,994
		Total Salaries	15,600	14,500	13,200	12,994
		Establishment.				
169	185	Clerks (on less than 200)	1,07,265	1,06,000	1,03,900	98,333
242	259	Servants	30,240	28,000	28,388	26,821
—	—	Elephant Establishment, Mahouts (Moiety, see page 24)	852	852	1,026	728
		Temporary Establishment	...	...	...	664
		Total Establishment	1,38,357	1,34,852	1,33,314	1,26,546
		Allowances.				
		Moiety of Travelling Allowance of Officers (page 24)	52,000	52,000	55,000	47,994
		Travelling Allowance of Establishment	8,000	8,000	7,000	8,538
		Total Allowances	60,000	60,000	62,000	56,532
		Supplies and Services.				
		Fees to Interpreters and others	700	700	500	498
		Diet and Travelling Allowances of Witnesses	17,000	17,000	14,000	14,069
		Petty Construction and Repairs	100	100	300	68
		Execution Charges	1,000	500	1,000	711
		Total Supplies and Services	18,800	18,300	15,800	15,346
		Contingencies.				
		Postage Charges	4,500	4,500	3,500	3,995
		Telegram Charges	8,000	9,000	9,200	9,517
		Purchase of Furniture	4,000	4,000	4,500	2,896
		Purchase of Books, Periodicals, and Newspapers	400	400	400	580
		Tour Charges	3,000	3,000	2,500	2,800
		Rents, Rates, and Taxes	500	500	600	447
		Freight, Shipping and Landing Charges	500	500	1,000	451
		Office Expenses and Miscellaneous	4,343	4,348	4,530	4,490
		Total Contingencies	25,243	26,248	26,230	25,176
					2,50,544	
		Deduct—Probable Savings			*7,000*	
		TOTAL JUDICIAL ESTABLISHMENT	2,58,000	2,53,900	2,43,544	2,36,594
		PROCESS-SERVING ESTABLISHMENT.				
		Establishment.				
17	18	Bailiffs (on less than 200)	16,245	14,500	14,826	12,836
54	110	Runners	14,352	7,000	7,296	7,149
		Temporary Establishment	1,000	1,000	700	736
		Total Establishment	31,597	22,500	22,822	20,721
		Supplies and Services.				
		Boat and Conveyance hire	700	300	400	216
		Contingencies.				
		Miscellaneous	103	100	78	59
		TOTAL PROCESS-SERVING ESTABLISHMENT	32,400	22,900	23,300	20,996
		Total Criminal Courts	7,65,400	7,41,800	7,20,300	7,09,165

19B.—LAW AND JUSTICE—JAILS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
LOWER BURMA.				
PROVINCIAL.				
Jails	6,80,000	6,73,000	6,69,000	6,32,661
Jail Manufactures	1,71,000	1,46,000	1,50,000	1,45,910
TOTAL LOWER BURMA	8,51,000	8,19,000	8,19,000	7,78,571
UPPER BURMA.				
IMPERIAL.				
Jails	2,90,000	2,94,000	2,78,000	2,76,391
Jail Manufactures	62,000	46,000	45,000	42,714
Refunds	...	...	...	8
TOTAL UPPER BURMA	3,52,000	3,40,000	3,23,000	3,19,113
TOTAL	12,03,000	11,59,000	11,42,000	10,97,684

Numbers. 1892-93.	Numbers. 1893-94.	DETAILS.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		LOWER BURMA.				
		Jails.				
		SUPERINTENDENCE.				
		Salaries.				
		Inspector-General (2,000)	...	...	...	22,376
		Deduct—Part salary transferred to—"24.—Medical—Superintendence" (page 79)	...	...	...	*7,178*
		"24—Medical—Sanitary Commissioner" (page 80)	...	...	...	*2,209*
		"24—Medical—Vaccination," as allowance to Superintendent, Vaccination, (page 81)	...	...	...	*1,656*
		I. G.'s salary, Law and Justice share	..	...	...	11,333
		Establishment.				
1	1	Clerk (on 200 and over)	3,720	13,173	3,600	11,891
10	10	Clerks (on less than 200)	9,528		9,360	
7	7	Servants	888	880	888	725
		Total Establishment	14,136	14,053	13,848	12,616
		Allowances.				
		Travelling Allowance of Officers	...	...	...	856
		Ditto of Establishment	...	60	...	25
		Total Allowances	...	60	...	881
		Contingencies.				
		Postage Charges	450	400	400	364
		Telegram Charges	300	300	300	272
		Purchase of Furniture	500	100	200	73
		Rents, Rates, and Taxes	1,200	1,200	1,200	1,300
		Office Expenses and Miscellaneous	200	200	200	90
		Total Contingencies	2,650	2,200	2,300	2,099
		TOTAL SUPERINTENDENCE	16,786	16,313	16,148	26,929
		SALARIES.				
		Central Jails.				
5	5	Superintendents on varying salaries	27,600	24,700	26,700	21,775
5	4	Jailors (on 200 and over)	15,575	30,000	17,940	24,822
8	12	Jailors (on less than 200)	20,948		12,940	
		Total Central Jails	64,123	54,700	57,580	46,597
		District Jails.				
9	8	Superintendents' Allowances (3—100, 2—75, 3—50)	7,200	7,500	8,100	7,488
1	1	Jailor (on 200 and over)	2,820	12,000	2,568	12,021
9	9	Jailors (on less than 200)	10,490		10,192	
		Total District Jails	20,510	19,500	20,860	19,509
		School of Industry.				
1	1	Superintendent (250)	3,000	3,000	3,000	3,000
3	3	Teachers (on less than 200)	1,572	1,200	1,560	1,200
		Total School of Industry	4,572	4,200	4,560	4,200
		TOTAL SALARIES	89,205	78,400	83,000	70,306
		Carried over	1,05,991	94,713	99,148	97,235

19B.—LAW AND JUSTICE—JAILS—*continued.*

Numbers. 1892-93.	Numbers. 1893-94	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		LOWER BURMA—*contd.*				
		Jails—*contd.*				
		Brought forward	1,05,991	94,713	99,148	97,235
		ESTABLISHMENT.				
		Clerical Establishment—				
		Central Jails.				
14	11	Clerks (on less than 200)	9,940	9,000	12,072	8,620
		District Jails.				
8	8	Clerks (on less than 200)	3,660	3,500	3,660	3,315
		Total Clerical Establishment	13,600	12,500	15,732	11,935
		Warder Establishment—				
		Central Jails.				
280	306	Warders	58,935	51,800	51,876	42,912
—	...	Temporary Warders	5,000	2,500	5,950	2,344
		Total Central Jails	63,935	54,300	57,826	45,256
		District Jails.				
216	216	Warders	36,080	35,400	36,080	35,678
—	...	Temporary Warders	2,900	1,600	2,900	1,023
		Total District Jails	38,980	37,000	38,980	36,701
		School of Industry.				
13	13	Warders	2,208	2,125	2,208	2,174
		Total Warder Establishment	1,05,123	93,425	99,014	84,131
		Menial and other Establishments—				
		Central Jails.				
7	5	Servants	600	500	780	794
		District Jails.				
5	5	Servants	600	500	600	580
		Total Menial and other Establishments	1,200	1,000	1,380	1,374
		TOTAL ESTABLISHMENT	1,19,923	1,06,925	1,16,126	97,440
		ALLOWANCES.				
		Central Jails.				
		House Allowance to Superintendent	...	...	...	55
		Travelling Allowance	500	500	300	212
		Total Central Jails	500	500	300	267
		District Jails.				
		Travelling Allowance	600	600	300	113
		TOTAL ALLOWANCES	1,100	1,100	600	380
		SUPPLIES AND SERVICES.				
		Central Jails.				
		Rations (7,110 Prisoners)	2,68,500	2,53,500	2,44,500	2,47,904
		Clothing and Bedding (7,110 Prisoners)	24,600	14,600	24,600	11,700
		Passage-money of Released Prisoners	7,600	6,400	9,150	5,196
		Charges for moving Prisoners	6,000	6,900	7,000	4,920
		Rewards for Capture of Escaped Convicts	300	200	300	508
		Petty Construction and Repairs	1,310	500	2,310	523
		Subsistence Allowance to Ticket-of-leave Convicts (25 Convicts)	596	500	500	482
		Charges for Transportation of Prisoners to other Provinces	1,000	1,100	5,000	2,190
		Total Central Jails	3,09,906	2,82,800	2,93,360	2,73,423
		District Jails.				
		Rations (1,867 Prisoners)	27,850	38,100	27,850	28,590
		Reserve Store of Grain	30,100	29,000	30,100	31,490
		Clothing and Bedding (1,867 Prisoners)	4,820	2,000	4,820	3,395
		Passage-money of Released Prisoners	1,200	1,200	600	572
		Charges for moving Prisoners	7,210	6,900	4,400	7,052
		Rewards for Capture of Escaped Convicts	...	...	500	...
		Petty Construction and Repairs	790	600	850	509
		Subsistence Allowance to Ticket-of-leave Convicts (11 Convicts)	400	300	400	320
		Total District Jails	72,370	78,100	69,520	71,928
		School of Industry.				
		Raw Materials	4,000	3,000	4,000	2,315
		Rations	3,000	3,000	2,750	3,193
		Clothing and Bedding	250	250	250	359
		Tools and Plant	500	500	300	1,049
		Petty Construction and Repairs	100	50	100	38
		Cost of Medicines	50	10	50	...
		Total School of Industry	7,900	6,810	7,450	6,954
		Carried over	3,90,176	3,67,710	3,70,330	3,52,305
			2,27,014	2,02,738	2,15,874	1,95,055

19B.—LAW AND JUSTICE—JAILS—*continued.*

Details.	Numbers. 1892-93	Numbers. 1893-94.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
LOWER BURMA—*contd.*						
Jails—*contd.*						
Brought forward			2,27,014	2,02,738	2,15,874	1,95,055
SUPPLIES AND SERVICES—Brought forward			3,90,176	3,67,710	3,70,330	3,52,305
Lock-ups.						
In Central Jails—						
Charges of Under-trial Prisoners (147 Prisoners)			10,000	10,000	15,000	10,290
In District Jails—						
Charges of Under-trial Prisoners (441 Prisoners)			30,000	30,000	29,000	25,171
Total Lock-ups			40,000	40,000	44,000	35,461
TOTAL SUPPLIES AND SERVICES			4,30,176	4,07,710	4,14,330	3,87,766
HOSPITAL CHARGES.						
Central Jails.						
Salaries.						
Allowance to Surgeon (100)			...	...	...	409
Hospital Assistants (on less than 200)	10	8	8,890	8,600	9,150	6,830
Total Salaries			8,890	8,600	9,150	7,239
Supplies and Services.						
Medicines supplied by Military Department			7,100	6,900	7,100	3,707
Contingencies.						
Hospital Expenses			16,260	17,103	12,250	12,378
Total Central Jails			32,250	32,603	28,500	23,324
District Jails.						
Salaries.						
Hospital Assistants (on less than 200)	7	7	2,194	2,300	2,700	3,167
Supplies and Services.						
Medicines supplied by Military Department			1,390	1,390	1,390	1,520
Contingencies.						
Hospital Expenses			4,300	4,300	3,550	2,839
Total District Jails			7,884	7,990	7,640	7,526
TOTAL HOSPITAL CHARGES			40,134	40,593	36,140	30,850
CONTINGENCIES.						
Central Jails.						
Postage Charges			850	680	850	661
Telegram Charges			260	160	260	101
Purchase of Furniture			1,000	570	2,190	29
Freight, Shipping, and Landing Charges			740	730	730	740
Rents, Rates, and Taxes			...		4,000	...
Office Expenses and Miscellaneous			12,984	12,274	10,750	10,967
Total Central Jails			15,834	14,414	18,780	12,498
District Jails.						
Postage Charges			389	350	360	284
Telegram Charges			116	100	105	43
Purchase of Furniture			90	90	90	25
Freight, Shipping and Landing Charges			360	340	360	299
Rents, Rates, and Taxes			500	500	1,325	...
Office Expenses and Miscellaneous			5,000	5,400	3,800	5,010
Total District Jails			6,455	6,780	6,040	5,661
School of Industry.						
Postage Charges			30	25	30	20
Telegram Charges			50	30	50	6
Purchase of Furniture			20	10	20	..
Rents, Rates, and Taxes			...	...	...	82
Office Expenses and Miscellaneous			800	700	800	723
Total School of Industry			900	765	900	831
TOTAL CONTINGENCIES			23,189	21,959	25,720	18,990
Total Superintendence			16,786	16,313	16,148	26,929
Total Central Jails			4,97,088	4,48,817	4,69,198	4,10,779
Total District Jails			1,51,059	1,53,970	1,47,600	1,45,333
Total Lock-ups			40,000	40,000	44,000	35,461
Total School of Industry			15,580	13,900	15,118	14,159
			7,20,513		6,92,064	
Deduct—Probable Savings			40,513		*23,064*	
Total Jails			6,80,000	6,73,000	6,69,000	6,32,661

19B.—LAW AND JUSTICE—JAILS—*continued.*

Numbers. 1892-93	Numbers. 1893-94	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		LOWER BURMA—*contd.*				
		Jail Manufactures.				
		ESTABLISHMENT.				
		Central Jails.				
1	1	Foreman (200)	2,400	2,400	2,400	2,400
1	1	Salesman (50)	600	600	600	600
1	1	Bill Collector (30)	360	360	360	360
		TOTAL ESTABLISHMENT	3,360	3,360	3,360	3,360
		ALLOWANCES.				
		Central Jails.				
		Commission to Jailors	...	1,300	1,300	1,026
		District Jails.				
		Commission to Jailors	1,200	1,200	925	1,096
		TOTAL ALLOWANCES	1,200	2,500	2,225	2,122
		SUPPLIES AND SERVICES.				
		Central Jails.				
		Tools and Plant	10,800	4,000	10,800	3,880
		Raw Materials	1,21,500	1,05,000	1,05,000	1,08,558
		Freight, Shipping and Landing Charges	2,550	1,800	2,050	2,247
		Total Central Jails	1,34,850	1,10,800	1,17,850	1,14,685
		District Jails.				
		Tools and Plant	840	630	840	618
		Raw Materials	26,000	25,610	23,050	22,823
		Total District Jails	26,840	26,240	23,890	23,441
		TOTAL SUPPLIES AND SERVICES	1,61,690	1,37,040	1,41,740	1,38,126
		CONTINGENCIES.				
		Central Jails.				
		Postage Charges	160	70	160	57
		Office Expenses and Miscellaneous	3,930	2,600	1,745	1,372
		Total Central Jails	4,090	2,670	1,905	1,429
		District Jails.				
		Postage Charges	25	10	25	...
		Freight, Shipping and Landing Charges	385	270	385	736
		Office Expenses and Miscellaneous	250	150	360	137
		Total District Jails	660	430	770	873
		TOTAL CONTINGENCIES	4,750	3,100	2,675	2,302
		Total Central Jails	1,42,300	1,18,130	1,24,415	1,20,500
		Total District Jails	28,700	27,870	25,585	25,410
		Total Jail Manufactures	1,71,000	1,46,000	1,50,000	1,45,910
		UPPER BURMA.				
		IMPERIAL.				
		Jails.				
		SALARIES.				
		Central Jails.				
		Superintendents' Allowances (2—250)	6,000	5,800	6,000	6,090
1	1	Jailor (200 and over)	3,000	8,200	3,000	7,618
3	3	Jailors (on less than 200)	5,406		5,040	
		Total Central Jails	14,406	14,000	14,040	13,708
		District Jails.				
—		Superintendents' Allowances (1—100, 8—50, & 3—75)	8,700	7,200	8,700	7,303
14	13	Jailors (on less than 200)	13,956	13,091	12,517	11,596
		Total District Jails	22,656	20,291	21,212	18,899
		TOTAL SALARIES	37,062	34,291	35,252	32,607
		Carried over	37,062	34,291	35,252	32,607

19B.—LAW AND JUSTICE—JAILS—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		UPPER BURMA—*contd.*				
		Jails—*contd.*				
		Brought forward	37,062	34,291	35,252	32,607
		ESTABLISHMENT.				
		Clerical Establishment—				
		Central Jails.				
4	4	Clerks (on less than 200)	3,360	3,300	3,360	3,147
		District Jails.				
14	13	Clerks (on less than 200)	5,400	4,600	5,400	4,360
		Total Clerical Establishment	8,760	7,900	8,760	7,507
		Warder Establishment—				
		Central Jails.				
85	85	Warders	15,504	14,950	15,504	14,478
—		Temporary Warders	1,200	700	1,200	663
		Total Central Jails	16,704	15,650	16,704	15,141
		District Jails.				
227	215	Warders	39,674	40,800	41,720	39,827
—		Temporary Warders	3,600	2,800	4,316	2,886
		Total District Jails	43,274	43,600	46,036	42,713
		Total Warder Establishment	59,978	59,250	62,740	57,854
		Menial and other Establishments—				
		Central Jails.				
2	2	Servants	240	250	240	228
		TOTAL ESTABLISHMENT	68,978	67,400	71,740	65,589
		ALLOWANCES.				
		Central Jails.				
		Travelling Allowance	250	250	250	180
		District Jails.				
		Travelling Allowance	700	700	350	679
		TOTAL ALLOWANCES	950	950	600	859
		SUPPLIES AND SERVICES.				
		Central Jails.				
		Rations (2,159 Prisoners)	70,000	75,000	66,000	63,695
		Clothing and Bedding (2,159 Prisoners)	7,500	7,500	7,500	8,889
		Passage-money of Released Prisoners	2,000	2,000	1,100	1,326
		Charges for moving Prisoners	3,000	3,000	2,000	3,457
		Rewards for Capture of Escaped Convicts	100	100	100	200
		Petty Construction and Repairs	1,000	1,000	1,000	298
		Total Central Jails	83,600	88,600	77,700	77,865
		District Jails.				
		Rations (1,188 Prisoners)	30,000	30,000	25,200	28,001
		Reserve Store of Grain	24,000	24,000	20,000	24,701
		Clothing and Bedding (1,188 Prisoners)	5,700	4,000	5,700	3,687
		Passage-money of Released Prisoners	600	600	600	525
		Charges for moving Prisoners	2,000	3,500	3,500	4,508
		Rewards for Capture of Escaped Convicts	500	500	580	420
		Petty Construction and Repairs	2,000	2,500	1,000	659
		Subsistence Allowance to Ticket-of-leave Convicts	...	...	30	23
		Total District Jails	64,800	65,100	56,610	62,524
		Lock-ups.				
		In Central Jails—				
		Charges of Under-trial Prisoners (140 Prisoners)	3,500	3,500	5,000	3,309
		In District Jails—				
		Charges of Under-trial Prisoners (351 Prisoners)	13,500	13,500	12,000	12,346
		Total Lock-ups	17,000	17,000	17,000	15,655
		TOTAL SUPPLIES AND SERVICES	1,65,400	1,70,700	1,51,310	1,56,044
		HOSPITAL CHARGES.				
		Central Jails.				
		Salaries.				
2	2	Hospital Assistants (on less than Rs. 200)	1,500	1,500	2,300	1,894
		Supplies and Services.				
		Medicines supplied by Military Department	2,000	2,000	2,000	997
		Contingencies.				
		Hospital Expenses	2,500	2,500	2,500	3,071
		Total Central Jails	6,000	6,000	6,800	5,962
		Carried over	6,000	6,000	6,800	5,962
			2,72,390	2,73,341	2,58,902	2,55,099

19B.—LAW AND JUSTICE—JAILS—*continued.*

Numbers 1892-93.	Numbers 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		UPPER BURMA—*contd.*				
		Jails—*contd.*				
		Brought forward	2,72,390	2,73,341	2,58,902	2,55,099
		HOSPITAL CHARGES—Brought forward	6,000	6,000	6,800	5,962
		District Jails.				
		Salaries.				
13	12	Hospital Assistants' Allowances	1,500	2,100	1,640	1,623
		Supplies and Services.				
		Medicines supplied by Military Department	1,350	1,000	1,350	269
		Contingencies.				
		Hospital Expenses	1,500	1,500	1,500	1,572
		Total District Jails	4,350	4,600	4,490	3,464
		TOTAL HOSPITAL CHARGES	10,350	10,600	11,290	9,426
		CONTINGENCIES.				
		Central Jails.				
		Postage Charges	300	300	300	274
		Telegram Charges	100	100	120	95
		Purchase of Furniture	150	200	200	20
		Freight, Shipping and Landing Charges	400	400	600	565
		Rents, Rates, and Taxes	...	...	400	...
		Office Expenses and Miscellaneous	2,500	2,500	3,500	2,868
		Total Central Jails	3,450	3,500	5,120	3,822
		District Jails.				
		Postage Charges	600	600	485	480
		Telegram Charges	200	200	200	172
		Purchase of Furniture	700	700	730	513
		Freight, Shipping and Landing Charges	1,000	1,000	800	1,041
		Office Expenses and Miscellaneous	4,500	4,059	5,000	5,838
		Total District Jails	7,000	6,559	7,215	8,044
		TOTAL CONTINGENCIES	10,450	10,059	12,335	11,866
		Total Central Jails	1,28,010	1,31,550	1,24,214	1,20,053
		Total District Jails	1,48,180	1,45,450	1,41,313	1,40,683
		Total Lock-ups	17,000	17,000	17,000	15,655
			2,93,190		2,82,527	
		Deduct—Probable Savings	*3,190*		*4,527*	
		Total Jails	2,90,000	2,94,000	2,78,000	2,76,391
		Jail Manufactures.				
		ALLOWANCES.				
		Central Jails.				
		Commission to Jailors	2,000	1,400	800	1,368
		District Jails.				
		Commission to Jailors	500	200	280	343
		TOTAL ALLOWANCES	2,500	1,600	1,080	1,711
		SUPPLIES AND SERVICES.				
		Central Jails.				
		Tools and Plant	2,000	2,000	2,000	1,056
		Raw Materials	35,350	23,680	24,000	25,820
		Freight, Shipping and Landing Charges	850	800	500	1,038
		Total Central Jails	38,200	26,480	26,500	27,914
		District Jails.				
		Tools and Plant	2,000	1,420	1,420	1,952
		Raw Materials	18,000	15,300	15,300	9,761
		Freight, Shipping and Landing Charges	600	600	200	1,106
		Total District Jails	20,600	17,320	16,920	12,819
		TOTAL SUPPLIES AND SERVICES	58,800	43,800	43,420	40,733
		CONTINGENCIES.				
		Central Jails.				
		Office Expenses and Miscellaneous	500	500	200	146
		District Jails.				
		Office Expenses and Miscellaneous	200	100	300	124
		TOTAL CONTINGENCIES	700	600	500	270
		Total Central Jails	40,700	28,380	27,500	29,428
		Total District Jails	21,300	17,620	17,500	13,286
		Total Jail Manufactures	62,000	46,000	45,000	42,714

20.—POLICE.

	Budget Estimate, 1893-94.	Revised Estimate 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Lower Burma.				
Provincial.				
Superintendence	1,14,100	1,20,700	1,25,000	1,19,116
District Executive Force	18,33,000	17,97,700	18,34,300	21,46,008
Special Police	8,21,900	7,62,700	7,73,900	2,85,913
Railway Police	44,700	42,600	45,900	41,159
Steam-boiler Inspection Establishments	5,400	5,400	5,400	7,328
Miscellaneous	100	100	...	...
Refunds	3,800	2,800	4,500	6,902
Total Provincial	28,23,000	27,32,000	27,89,000	26,06,426
Local.				
Village Police	80,800	81,000	2,06,000	1,53,771
Cattle Pounds	4,700	4,500	4,600	4,318
Refunds	500	500	400	434
Total Local	86,000	86,000	2,11,000	1,58,523
Total Lower Burma	29,09,000	28,18,000	30,00,000	27,64,949
Upper Burma.				
Imperial.				
District Executive Force	18,96,300	18,09,900	18,72,700	17,86,669
Special Police	45,52,000	45,52,000	46,31,000	49,30,705
Railway Police	20,900	20,200	20,900	14,303
Cantonment Police	20,600	14,400	20,000	15,753
Municipal Police	1,03,800	97,100	1,00,000	95,230
Refunds	4,300	4,300	3,400	2,234
Miscellaneous	100	100		1,685
Total Imperial	65,98,000	64,98,000	66,48,000	68,46,579
Local.				
Cattle Pounds	1,800	1,700	1,800	775
Refunds	200	300	200	194
Total Local	2,000	2,000	2,000	969
Total Upper Burma	66,00,000	65,00,000	66,50,000	68,47,548
TOTAL	95,09,000	93,18,000	96,50,000	96,12,497

20.—POLICE—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Lower Burma.				
		Superintendence.				
		Salaries.				
1	1	Inspector General (2,250) . . .	27,000	27,000	27,000	22,400
2	2	Deputy Inspectors General (1,000—1,250)	25,200	25,700	27,600	23,281
3	2	Personal Assistants to Inspector General and Deputy Inspector General (500) . .	12,000	13,000	22,500	19,356
					77,100	
		Deduct—Probable Savings .			6,000	
		Total Salaries .	64,200	65,700	71,100	65,037
		Establishment.				
5	5	Clerks (on 200 and over) . . .	13,800	30,000	13,200	29,549
14	18	„ (on less than 200) . . .	16,280		14,880	
2	2	Interpreters (on less than 200) . .	1,200	1,200	1,200	...
12	12	Servants	1,320	1,300	1,320	1,339
		Total Establishment .	32,600	32,500	30,600	30,888
		Allowances.				
		Allowance to Personal Assistant . . .	2,400	2,200	2,400	2,237
		Travelling Allowance of Officers . . .	7,000	7,000	7,000	6,764
		Ditto of Establishment . .	...	200	500	298
		Total Allowances .	9,400	9,400	9,900	9,299
		Contingencies.				
		Postage Charges	2,000	2,000	2,000	1,870
		Telegram Charges	3,000	3,000	3,000	3,444
		Purchase of Furniture	600	400	600	315
		Purchase of Books, Periodicals and Newspapers .	200	100	200	106
		Freight, Shipping, and Landing Charges . .	200	200	225	209
		Rents, Rates and Taxes	1,000	6,500	6,475	7,424
		Office Expenses and Miscellaneous . . .	900	900	900	524
		Total Contingencies .	7,900	13,100	13,400	13,892
		Total Superintendence .	1,14,100	1,20,700	1,25,000	1,19,116
		District Executive Force.				
		District Police.				
		Salaries.				
4	4	District Superintendents, 1st grade (900) .	43,200	1,56,000	43,200	1,46,795
4	4	Ditto, 2nd „ (800) .	38,400		38,400	
2	2	Ditto, 3rd „ (700) .	16,800		16,800	
3	3	Ditto, 4th „ (600) .	21,600		21,600	
6	6	Ditto, 5th „ (500) .	36,000		36,000	
4	4	Assistant District Superintendents, 1st grade (400)	19,200	95,000	19,200	84,898
21	21	Assistant District Superintendents, 2nd grade (250)	63,000		63,000	
		Total Salaries .	2,38,200	2,51,000	2,38,200	2,31,693
		Police Force.				
12	12	Inspectors, 1st class (150) . . .	21,600	1,06,000	21,600	1,00,610
63	63	Ditto, 2nd „ (120) . . .	90,720		90,720	
24	24	Head Constables (100)	28,800	1,15,000	28,800	1,17,416
1	1	Ditto (80)	960		960	
119	120	Ditto (65)	93,600		95,820	
126	126	Sergeants (50)	75,600	1,96,000	75,600	2,12,478
228	229	Ditto (30)	82,440		82,080	
...	...	Ditto (25)	...		...	
224	222	Ditto (19-6-0)	51,615		52,080	
970	969	Constables (15-8-0)	1,80,235	8,13,000	1,80,420	11,21,457
62	62	Ditto (14-8-6)	10,810		10,810	
2,562	2,560	Ditto (13-9-0)	4,16,640		4,16,970	
1,016	1,016	Ditto (11-10-0)	1,41,740		1,41,740	
399	399	Ditto (9-11-0)	46,400		46,400	
		Carried over .	12,41,160	12,30,000	12,44,000	15,51,961
			2,38,200	2,51,000	2,38,200	2,31,693

20.—POLICE—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		LOWER BURMA—*contd.*				
		District Executive Force—*contd.*				
		DISTRICT POLICE—*contd.*				
		Establishment—contd.				
		Police Force—contd.				
		Brought forward	2,38,200	2,51,000	2,38,200	2,31,693
			12,41,160	12,30,000	12,44,000	15,51,961
		River Police—				
		Steersman (30)				
		Ditto (19-6-0)			...	
		Ditto (17-7-0)			...	
		Ditto (15-8-0)			...	3,223
		Ditto (14-8-6)			...	
		Boatmen (14-8-6)			...	
		Ditto (13-9-0)			..	
		Ditto (11-10-0)			...	9,691
		Ditto (10-10-6)			...	
		Temporary force	5,000	1,000	5,000	4,281
		Total Police Force	12,46,160	12,31,000	12,49,000	15,69,156
		Clerical and other Establishments.				
20	21	Servants	2,676	2,200	2,460	2,098
			14 87,036		14,89,660	
		Deduct—Probable Savings	*17,036*		*39,660*	
		TOTAL DISTRICT POLICE	14,70,000	14,84,200	14,50,000	18,02,947
		OTHER POLICE.				
		Establishment.				
—	—	Punitive Police	5,000	2,000	5,000	2,839
1	1	Irregular Police (Sawki Chief)	240	240	240	242
		Total Establishment	5 240	2,240	5,240	3,081
		Training Depôts.				
		Establishment.				
		Sergeants (30)	...	...	...	2,087
		Constables (11-10-0)	..	...	...	7,440
		Servants	...	...	...	90
		Head Constables	...	...	...	429
		Allowances.				
		Charge Allowance to Inspectors	...	250	500	818
		House Allowance to Sergeants	...	10	250	225
		Total Training Depôts	...	260	1,150	11,089
		TOTAL OTHER POLICE	5,240	2,500	6,390	14,170
		ALLOWANCES.				
		Staff Allowance to Drill Instructors	100	100	100	75
		Conveyance Allowance	1,200	1,100	600	702
		Travelling Allowance of Officers	50,000	50,000	55,000	35,627
		Ditto of Police Force	35,000	35,000	35,000	35,316
		Horse Allowance to Inspectors	18,700	18,000	18,700	17,053
		Ditto to Mounted Police	5,000	4,000	10,000	8,578
		House Allowance to Officers at Head-Quarters	7,800	7,500	5,600	5,894
		Ditto to Sub-Divisional Officers	6,000	6,000	7,000	7,036
		Local Allowance	2,800	2,800	1,700	1,534
		TOTAL ALLOWANCES	1,26,600	1,24,500	1,33,700	1 11,815
		SUPPLIES AND SERVICES.				
		Clothing	64,000	55,000	64,250	82,366
		Arms and Accoutrements	40,000	20,000	40,000	15,860
		Rewards to Informers and for Capture of Proclaimed Offenders	20,000	18,000	20,000	16,414
		Rewards for Bravery and Meritorious Services	3,000	3,000	3,000	1,785
		Ditto for Good Conduct	1,500	1,000	2,000	1,542
		Ditto for Good Shooting	500	200	500	133
		Cost of Escorts	30,000	30,000	35,000	29,427
		Cost of Medals	500	400	...	...
		Purchase and Repair of Boats	6,500	4,000	4,000	7,039
		Telephone Exchange	4,740	4,400	4,400	3,625
		Purchase and Conveyance of Food for Outlying Guards	1,360	1,000	1,360	1,097
		Petty Construction and Repairs	30,000	21,800	40,000	27,937
		Secret Service Money	3,500	2,200	3,500	2,872
		TOTAL SUPPLIES AND SERVICES	2,05,600	1,61,000	2,18,010	1,90,097
		Carried over	18,07,440	17,72,200	18,08,100	21,19,029

20.—POLICE—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Lower Burma—*contd.*				
		District Executive Force—*contd.*				
		Brought forward	18,07,440	17,72,200	18,08,100	21,19,029
		Contingencies.				
		Postage Charges	2,200	2,200	2,000	2,067
		Telegram Charges	2,300	2,300	2,000	2,190
		Purchase of Furniture	2,500	3,000	3,000	3,491
		Rents, Rates and Taxes	4,500	4,500	4,000	4,671
		Freight, Shipping and Landing Charges	960	1,000	1,200	1,138
		Office Expenses and Miscellaneous	13,100	12,500	14,000	13,422
		Total Contingencies	25,560	25,500	26,200	26,979
		Total District Executive Force	18,33,000	17,97,700	18,34,300	21,46,008
		Special Police.				
		Establishment.				
		Police Force.				
2	2	Commanding Officers	15,000	15,000	15,000	...
—	—	Assistant Superintendent	...	510	...	1,195
2	2	Inspectors (120)	2,880	1,900	2,880	390
12	12	Native Officers (150)	21,600		21,600	
20	20	Ditto (100)	24,000	64,000	24,000	22,942
32	32	Ditto (65)	24,960		24,960	
64	64	Non-Commissioned Officers (30)	23,040		23,040	
96	96	Ditto ditto (25)	28,800	63,500	28,800	27,460
96	96	Ditto ditto (20)	23,040		23,040	
160	160	Privates (16)	30,720		30,720	
320	320	Ditto (15)	57,600	4,38,500	57,600	1,57,453
2,720	2,720	Ditto (14)	4,56,960		4,56,960	
4	4	Armourers	1,560	1,110	1,560	720
2	2	Followers	480	480	480	1,548
		Total Police Force	7,10,640	5,85,000	7,10,640	2,11,708
		Clerical and other Establishments.				
...	1	Interpreter	600	750	...	...
6	6	Clerks (below 200)	5,436	4,500	5,430	2,134
34	34	Servants	3,264	2,500	3,264	366
		Total Clerical and other Establishments	9,300	7,750	8,694	2,500
			7,19,940		7,19,334	
		Deduct—Probable Savings	*69,940*		*1,80,334*	
		Total Establishment	6,50,000	5,92,750	5,39,000	2,14,208
		Hospital Charges.				
		Salaries.				
		Assistant Surgeons	...	500	..	129
2	2	Hospital Assistants (less than 200)	1,100	1,250	1,050	1,620
		Establishment.				
...	1	Compounder	276	250	...	25
10	14	Servants	1,844	1,500	1,350	1,266
		Allowances.				
		Travelling Allowance	200	200	200	455
		Supplies and Services.				
		Diet of Patients	300	300	300	237
		Medicines supplied by Military Department	630	630	630	1,445
		Country Medicines	300	300	130	126
		Clothing and Bedding	70	70	70	...
		Total Supplies and Services	1,300	1,300	1,130	1,808
		Contingencies.				
		Service Postage	30	30	30	4
		Office Expenses and Miscellaneous	250	250	140	226
		Total Contingencies	280	280	170	230
		Total Hospital Charges	5,000	5,280	3,900	5,533
		Allowances.				
		Travelling Allowance of Officers	3,000	3,000	3,600	2,718
		Ditto of Police Force	15,000	15,000	20,000	6,047
		Ditto of Police to and from India	6,000	6,000	20,000	5,570
			24,000	24,000	43,600	14,335
		Carried over	6,55,000	5,98,030	5,42,900	2,19,741

20.—POLICE—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
LOWER BURMA—*contd.*				
Special Police—*contd.*				
Brought forward	6,55,000	5,08,030	5,42,900	2,19,741
Allowances—contd.	24,000	24,000	43,600	14,335
Staff Allowance to Native and Non-Commissioned Officers	2,500	1,800	3,000	751
Compensations for dearness of Provisions	...	...	10,000	...
Allowance to Assistant Superintendent of Police in charge of Military Reserve	...	...	...	2,096
Horse Allowance to Inspectors	500	300	500	65
Ditto to Mounted Police	20 000	16,000	20,000	15,406
House Allowance to Inspectors	1,200	1,000	1,200	828
Total Allowances	48,200	43,100	78,300	33,481
Supplies and Services.				
Veterinary Charges	1,000	700	1,320	423
Clothing	44,000	75,000	75,000	19,324
Arms and Accoutrements	30,000	10,000	30,000	497
Tarpaulins and Waterproof Sheetings	2,000	1,000	2,000	...
Rewards for Bravery and Meritorious Services	600	170	600	...
Ditto for Good Shooting	1,000	1,000	2,000	...
Charges for Baggage Animals	2,000	2,000	4,080	...
Conveyance and carriage of Baggage, etc., of Policemen	2,000	1,500	3,600	1,406
Cost of Escorts	6,000	6,000	3,000	1,821
Purchase of Ponies and Baggage Animals	5,000	5,000	12,000	...
Purchase and Repair of Saddles	3,000	1,000	3,800	1,226
Telephone Exchange	100	100	100	100
Petty Construction and Repairs	5,000	1,000	...	835
Cost of Medals	1,000	3,000	2,000	4
Charges of Dacoits' Relatives	6,000	6,000	...	964
Total Supplies and Services	1,08,700	1,13,470	1,39,500	26,600
Contingencies				
Postage Charges	400	400	400	121
Telegram Charges	500	500	500	108
Purchase of Furniture	1,100	200	300	13
Rents, Rates and Taxes	2,500	2,500	5,000	2,138
Freight, Shipping and Landing Charges	500	500	2,000	7
Office Expenses and Miscellaneous	5,000	4,000	5,000	3,704
Total Contingencies	10,000	8,100	13,200	6,091
Total Special Police	8,21,900	7,62,700	7,73,900	2,85,913
Railway Police.				
STATE RAILWAY.				
Salaries.				
1892-93: 1 / 1893-94: 1 — Assistant Superintendent of Police (400)	4,800	4,800	4,800	3,695
Establishment.				
1892-93: 2 / 1893-94: 2 — Clerks	1,564	1,564	1,564	1,570
1892-93: 4 / 1893-94: 4 — Servants	216	216	216	206
Total Establishment	1,780	1,780	1,780	1,776
Police Force.				
1892-93: 1 / 1893-94: 1 — Inspector (150)	1,800	3,000	1,800	3,412
1892-93: 2 / 1893-94: 2 — Ditto (120)	2,880		2,880	
1892-93: 9 / 1893-94: 9 — Sergeants (50)	5,400	8,600	5,400	8,667
1892-93: 10 / 1893-94: 10 — Ditto (30)	3,600		3,600	
1892-93: 27 / 1893-94: 27 — Constables (15-8)	5,022	18,400	5,022	18,287
1892-93: 77 / 1893-94: 77 — Ditto (14-8-6)	13,428		13,428	
	32,130			
Deduct—Probable Savings	1,000			
Total Police Force	31,130	30,000	32,130	30,366
Allowances.				
Travelling Allowance of Officers	1,000	1,000	1,200	990
Ditto of Police Force	1,000	1,000	1,200	1,296
House Allowance to Inspectors	600	600	1,200	180
Horse Allowance to Inspectors	740	500	800	490
House Allowance to Officers at Head-Quarters	...	...	...	539
Total Allowances	3,340	3,100	4,400	3,495
Supplies and Services.				
Clothing	2,400	2,000	[illegible]	[illegible]
Arms and Accoutrements	500	500	500	369
Secret Service money	300	120	300	4
Total Supplies and Services	3,200	2,620	2,200	1,410
Carried over	44,250	42,300	45,310	40,742

20.—POLICE—*continued.*

Numbers 1892-93	Numbers 1893-94	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		LOWER BURMA—*contd.*				
		Railway Police—*contd.*				
		STATE RAILWAY—Brought forward	44,250	42,300	45,310	40,742
		Contingencies.				
		Postage Charges	25	25	20	17
		Telegram Charges	25	25	50	12
		Purchase of Furniture	200	100	220	212
		Office Expenses and Miscellaneous	200	150	300	176
		Total Contingencies	450	300	590	417
		Total Railway Police	44,700	42,600	45,900	41,159
		Steam-boiler Inspection Establishments.				
		Allowances.				
		Allowances to Inspectors	2,400	2,400	2,400	2,300
		Supplies and Services.				
		Fees to Inspectors	3,000	3,000	3,000	5,028
		Total Steam-boiler Inspection Establishments	5,400	5,400	5,400	7,328
		LOCAL.				
		Village Police.				
		Establishment.				
601	416	Gaungs (Watchmen)	57,580	58,000	78,000	81,577
1,984	51	Headmen	23,220	23,000	1,28,000	72,194
		Total Village Police	80,800	81,000	2,06,000	1,53,771
		Cattle Pounds.				
		Establishment.				
45	45	Pound-keepers	4,320	4,350	4,400	4,279
		Contingencies.				
		Office Expenses and Miscellaneous	380	150	200	39
		Total Cattle Pounds	4,700	4,500	4,600	4,318
		UPPER BURMA.				
		District Executive Force.				
		DISTRICT POLICE.				
		Salaries.				
		District Superintendents—				
3	3	3rd grade (700)	25,200	1,20,000	25,200	1,26,107
5	5	4th " (600)	36,000		36,000	
9	9	5th " (500)	54 000		54,000	
		Assistant District Superintendents—				
6	6	1st grade (400)	28,800	90,000	28,800	90,426
27	27	2nd " (250)	81,000		81,000	
		Total Salaries	2,25,000	2,10,000	2,25,000	2,16,533
		Police Force.				
13	13	Inspectors, 1st class (150)	23,400	85,000	23,400	83,030
—	—	" 2nd " (140)	...		...	
46	46	" 3rd " (120)	66,240		66,240	
141	140	Head Constables (65)	1,09,200	1,22,500	1,09,980	1,11,398
...	4	" (35)	1,680		...	
18	18	" (100)	21,600		21,600	
109	79	Sergeants (30)	28,440	1,06,000	39,240	1,01,391
99	120	" (25)	36,000		29,700	
175	158	" (19-6-0)	36,740		40,690	
...	8	" (17-8-0)	1,680	...	...	...
325	333	Constables (15-8-0)	61,940	8,47,000	60,450	8,50,656
1,812	1,650	" (13-9-0)	2,68,540		2,94,900	
3,796	4,226	" (11-10-0)	5,89,530		5,29,540	
575	329	" (9-11-0)	38,250		66,840	
42	42	" (7-12-0)	3,900	500	3,900	...
...	32	" (14-8-0)	5,570		...	...
		Temporary Force	...	...	...	4,966
		Total Police Force	12,92,710	11,61,000	12,86,480	11,51,441
		Clerical and other Establishments.				
—	—	Interpreters (on less than 200)	1,500	1,500	2,000	1,602
41	41	Clerks (on less than 200)	34,200	32,000	33,730	31,213
52	52	Servants	5,870	5,800	5,870	5,161
		Total Clerical and other Establishments	41,570	39,300	41,600	37,976
			15,59,280		15,53,080	
		Deduct—Probable Savings	*1,09,280*		*1,08,080*	
		TOTAL DISTRICT POLICE	14,50,000	14,10,300	14,45,000	14,05,950
		Carried over	14,50,000	14,10,300	14,45,000	14,05,950

20.—POLICE—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		UPPER BURMA—*contd.*				
		District Executive Force—*contd.*				
		Brought forward	14,50,000	14,10,300	14,45,000	14,05,950
		OTHER POLICE.				
—	1	Irregular Police (50)	600	600	600	550
	—	*Ruby-mines Company Police*	...	...	...	2,307
		TOTAL OTHER POLICE	600	600	600	2,857
		ALLOWANCES.				
		Travelling Allowance of Officers	90,000	75,000	77,000	66,455
		Ditto of Police Force	35,000	35,000	35,000	32,522
		Horse Allowance to Inspectors	15,000	14,000	15,000	14,252
		Ditto Mounted Police	70,000	70,000	76,600	96,430
		House Allowance to Sub-Divisional Officers	10,000	10,000	11,000	9,852
		Ditto Officers at Head-Quarters	2,700	1,500	...	...
		Staff Allowance to Drill Instructors	3,000	3,000	3,000	2,584
		Local Allowance	13,000	10,000	3,000	2,679
		TOTAL ALLOWANCES	2,38,700	2,18,500	2,20,600	2,24,774
		SUPPLIES AND SERVICES.				
		Clothing	80,000	70,000	79,000	69,241
		Arms and Accoutrements and Handcuffs	60,000	60,000	60,000	32,147
		Rewards to Informers and for Capture of Proclaimed Offenders	15,000	15,000	20,000	16,453
		Rewards for Bravery and Meritorious Services	3,000	1,000	5,000	1,040
		Rewards for Good Shooting	1,000	500	1,000	471
		Cost of Escorts	8,000	7,000	8,000	5,429
		Cost of Medals	2,000	2,000	...	2,276
		Purchase and Conveyance of Food for Outlying Guards	2,500	1,000	2,000	...
		Secret Service Money	3,000	2,000	4,000	3,589
		Purchase and Repair of Boats	4,000	1,000	4,000	820
		TOTAL SUPPLIES AND SERVICES	1,78,500	1,59,500	1,83,000	1,31,466
		CONTINGENCIES.				
		Postage Charges	2,500	2,500	2,500	2,530
		Telegram Charges	3,000	3,000	3,000	3,244
		Purchase of Furniture	11,000	3,500	5,000	4,086
		Rents, Rates and Taxes	1,000	1,000	1,000	1,493
		Freight, Shipping and Landing Charges	1,000	1,000	2,000	992
		Office Expenses and Miscellaneous	10,000	10,000	10,000	9,277
		TOTAL CONTINGENCIES	28,500	21,000	23,500	21,622
		Total District Executive Force	18,96,300	18,09,900	18,72,700	17,86,669
		Special Police.				
		Salaries.				
7	5	Commanding Officers (774-1-6)	46,445	1,02,600	65,020	1,13,408
5	7	Ditto (625-12-0)	52,563		37,545	
26	27	Assistant Commandants 1@625-12, 25@ 475-12, 1 @ 400	1,55,034	1,26,000	1,47,035	1,00,247
1	1	Naib Commandant (300)	3,600	3,600	3,600	3,418
		Total Salaries	2,57,642	2,32,200	2,53,200	2,17,073
		Police Force—				
3	3	Inspectors (120)	4,320	2,000	4,320	3,120
47*	47	Native Officers (150)	91,800	3,22,000	91,800	3,50,447
70	70	Ditto (100)	84,000		84,000	
117	117	Ditto (65)	91,260		91,260	
117	117	Ditto (50)	70,200		70,200	
234	234	Non-Commissioned Officers (30)	84,240	3,32,500	84,240	3,70,646
468	468	Ditto ditto (25)	1,40,400		1,40,400	
468	468	Ditto ditto (20)	1,12,320		1,12,320	
585	585	Privates (16)	1,12,320	18,16,000	1,12,320	20,39,007
1,170	1,170	Ditto (15)	2,10,600		2,10,600	
9,945	9,945	Ditto (14)	16,70,760		16,70,760	
29	29	Armourers (30-40)	10,560	9,000	10,560	10,997
384	384	Followers	47,420	45,000	47,420	52,249
—	—	Karen Levies	...	...	...	78,297
		Total Police Force	27,30,200	25,26,500	27,30,200	29,04,763
		Carried over	29,87,842	27,58,700	29,83,400	31,21,836

* Of these 12 get Rs. 200 each, including Staff allowance.

20.—POLICE—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		UPPER BURMA—*contd.*				
		Special Police—*contd.*				
		Establishment—contd.				
		Brought forward	29,87,842	27,58,700	29,83,400	31,21,836
		Clerical and other Establishments—				
36	36	Clerks (less than 200)	28,000	25,000	24,192	24,353
		Interpreters (less than 200)	15,000	15,000	20,000	17,988
15	15	Servants	1,500	1,500	1,440	1,632
		Total Clerical and other Establishments	44,500	41,500	45,632	43,973
			30,32,342		30,29,032	
		Deduct—Probable Savings	*1,82,342*		*1,56,032*	
		Total Salaries Police Force and Establishment	28,50,000	28,00,200	28,73,000	31,65,809
		Allowances.				
		Local Allowances	10,000	10,000	10,000	6,041
		Travelling Allowance of Officers	55,000	55,000	60,000	47,017
		Ditto of Police Force	30,000	25,000	40,000	35,272
		Ditto of Police to and from India	1,30,000	1,50,000	1,20,000	1,82,983
		Staff Allowance to Native and Non-Commissioned Officers	12,000	12,000	12,000	11,831
		Horse Allowance to Inspectors	720	300	720	520
		Horse Allowance to Mounted Police	2,61,000	2,30,000	3,00,000	2,29,299
		Compensation for dearness of Provisions	20,000	20,000	20,000	14,231
		Total Allowances	5,18,720	5,02,300	5,62,720	5,27,194
		Supplies and Services.				
		Order of Merit Reward	1,200	1,000	1,200	5,140
		Expedition Charges	70,000	70,000	70,000	47,904
		Clothing	1,50,000	1,45,000	1,50,000	2,67,646
		Arms and Accoutrements	50,000	60,000	50,000	18,353
		Tarpaulins and Waterproof Sheetings	4,000	4,000	4,000	7,313
		Entrenching Tools	3,000	3,000	3,000	3,088
		Rewards for Bravery and Meritorious Services	2,000	1,000	2,000	538
		Ditto for Good Shooting	2,000	500	2,400	1,550
		Cost of Escorts	15,000	15,000	20,000	17,656
		Purchase of Ponies	80,000	1,00,000	1,00,000	75,912
		Purchase and Repair of Saddles	25,000	25,000	25,000	15,113
		Veterinary Charges	12,000	10,000	12,380	14,928
		Stable Gear	20,000	16,000	20,000	23,558
		Charges for Baggage Animals	1,20,000	1,70,000	1,70,000	1,41,759
		Conveyance and Carriage of Baggage	50,000	50,000	50,000	63,710
		Petty Construction and Repairs	...	..	...	270
		Charges of Dacoits' Relatives	3,000	3,000	4,000	2 880
		Secret Service Money	...	...	..	150
		Cost of Medals	10,000	20,000	25,000	19,128
		Conservancy Charges	4,000	3,000	4,000	1,658
		Rewards for Good Conduct	...	...	...	235
		Total Supplies and Services	6,21,200	6,96,500	7,12,980	7 28,489
		Contingencies.				
		Postage Charges	2,300	2,300	2,300	2,333
		Telegram Charges	8,000	8,000	8,000	8,299
		Purchase of Furniture	700	500	700	737
		Rents, Rates and Taxes	8,000	5,000	2,800	4,643
		Freight, Shipping and Landing Charges	3,500	3,500	3,500	3,599
		Office Expenses and Miscellaneous	20,000	19 700	25,000	19,035
		Total Contingencies	42,500	39,000	42,300	38,646
		Hospital Charges.				
		SALARIES.				
		Assistant Surgeons	...	...	...	200
2		Assistant Apothecaries (165)	...	...	3,960	460
—	—	Allowance to Civil Surgeon for Medical Charge (100)	...	...	1,200	...
—	—	Allowance to Apothecaries	...	...	600	...
78	75	Hospital Assistants (less than 200)	53,100	53,000	53,040	52,549
		TOTAL SALARIES	53,100	53,000	58,800	53,209
		ESTABLISHMENT.				
79	74	Compounders and Dressers (less than 200)	21,756	19,500	22,800	19,870
142	144	Servants	22,394	18,500	22,800	19,206
		TOTAL ESTABLISHMENT	44,150	38,000	45,600	39,076
			97,250		1,04,400	
		Deduct—Probable Savings	*5,000*		*4,400*	
		TOTAL SALARIES AND ESTABLISHMENT	92,250	91,000	1,00,000	92,285
		ALLOWANCES.				
		Travelling Allowance	8,000	8,000	11,000	7,838
			1,00,250	99,000	1,11,000	1,00,123
		Carried over	40,32,420	40,38,000	41 91,000	44,60 138

20.—POLICE—*continued.*

Numbers. 1892-93.	Numbers. 1893-94	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		UPPER BURMA—*contd.*				
		Special Police—Brought forward	40,32,420	40,38,000	41,91,000	44,60,138
		Hospital Charges—Brought forward	1,00,250	99,000	1,11,000	1,00,123
		SUPPLIES AND SERVICES.				
		Medicine supplied by Military Department	19,000	15,000	21,000	14,877
		Country Medicines	5,000	5,000	5,000	3,966
		Clothing and Bedding	1,000	500	1,000	668
		Diet of Patients	8,000	8,000	11,100	7,536
		Petty Construction and Repairs	850	500	1,000	455
		TOTAL SUPPLIES AND SERVICES	33,850	29,000	39,100	27,502
		CONTINGENCIES.				
		Postage Charges	400	350	350	319
		Telegram Charges	300	200	300	223
		Purchase of Furniture	} 5,000	5,450	{ 14,895	} 10,318
		Office Expenses and Miscellaneous			4,855	
		TOTAL CONTINGENCIES	5,700	6,000	20,400	10,860
					1,70,500	
		Deduct—Probable Savings			*30,500*	
		Total Hospital Charges	1,39,800	1,34,000	1,40,000	1,38,485
		Police Food Supply.				
		SALARIES.				
1	1	Director (1,000)	12,000	12,000	12,000	12,000
1	...	Personal Assistant to Director (400)	...	...	4,800	3,270
		TOTAL SALARIES	12,000	12,000	16,800	15,270
		ESTABLISHMENT.				
1	1	Clerk (250)	3,000	} 22,500	{ 3,000	} 19,545
18	17	Do. (less than 200)	20,300		21,230	
12	12	Servants	2,256	2,000	2,256	2,083
		Temporary Establishment	...	...	...	1,145
		TOTAL ESTABLISHMENT	25,556	24 500	26,486	22,773
		ALLOWANCES.				
		Travelling Allowance	1,000	1,000	2,500	698
		SUPPLIES AND SERVICES.				
		Purchase and Carriage of Supplies	9,73,224	9,24,300	8,85,000	2,90,689
		CONTINGENCIES.				
		Postage Charges	500	500	500	472
		Telegram Charges	1,000	1,000	1,000	1,128
		Rents, Rates and Taxes	1,000	500	1,500	29
		Office Expenses and Miscellaneous	1 000	1,200	1,000	1,023
		TOTAL CONTINGENCIES	3,500	3,200	4,000	2,652
			10,15,280	9,65,000	9,34,786	...
		Deduct—Recoveries at 4-11-0 from men in Police Force	*6,35,500*	*5,85,000*	*6,34,786*	...
		Total Police Food Supply	3,79,780	3,80,000	3,00,000	3,32,082
		Total Special Police	45,52,000	45,52,000	46,31,000	49,30,705
		Railway Police.				
		Police Force.				
1	1	Inspector (120)	1,440	3,000	1,440	592
2	2	Head Constables (65)	1,500	1,500	1,560	1,537
3	3	Sergeants (50)	1,800	} 3,500	{ 1,800	} 3,100
7	7	Ditto (30)	2,520		2,520	
11	11	Constables (15-8-0)	2,046	} 11,000	{ 2,046	} 8,048
49	49	Ditto (14-8-6)	8,544		8,544	
10	10	Ditto (11-10-0)	1,390		1,390	
		Total Police Force	19,300	19,000	19,300	13,277
		Carried over	19,300	19,000	19,300	13,277

20.—POLICE—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Upper Burma—*contd.*				
Railway Police—*contd.*				
Brought forward	19,300	19,000	19,300	13,277
Allowances.				
Travelling allowance of Police Force	600	600	600	549
Horse Allowance to Inspector	400	400	400	140
House allowance to Inspectors	600	200	600	45
Total Allowances	1,600	1,200	1,600	734
Supplies and Services.				
Clothing	...	...	...	189
Arms and Accoutrements	...	...	...	103
Total Supplies and Services	...	...	...	292
Total Railway Police	20,900	20,200	20,900	14,303
Cantonment Police.				
Police Force.				
1892-93: 1 — Inspector (120)	1,440	1,400	1,440	814
1892-93: 1 — Head Constable (65)	780	...	780	130
1892-93: 1 — Sergeant (30)	360	1,100	360	1,343
1892-93: 1 — Ditto (25)	300		300	
1892-93: 3 — Ditto (19-6-0)	698		698	
1892-93: 9 — Constables (13-9-0)	1,465	10,000	1,465	11,866
1892-93: 95 — Ditto (11-10-0)	13,253		13,253	
Total Police Force	18,296	12,500	18,296	14,153
Allowances.				
Horse Allowance to Inspector	240	240	240	220
House allowance to Inspector	600	600	...	...
Total Allowances	840	840	240	220
Supplies and Services.				
Clothing	1,464	1,060	1,464	1,380
Total Cantonment Police	20,600	14,400	20,000	15,753
Municipal Police.				
Police Force.				
1892-93: 1 — Inspector (150)	1,800	5,000	1,800	5,206
1892-93: 4 — Ditto (120)	5,760		5,760	
1892-93: 2 — Head Constables (100)	2,400	5,500	2,400	5,460
1892-93: 5 — Ditto (65)	3,900		3,900	
1892-93: 9 — Sergeants (30)	3,240	9,500	3,240	8,178
1892-93: 6 — Ditto (25)	1,800		1,800	
1892-93: 16 — Ditto (19-6-0)	3,720		3,740	
1892-93: 3 — Constables (15-8-0)	560	69,000	560	...
1892-93: 51 — Ditto (13-9-0)	8,300		8,300	69,603
1892-93: 438 — Ditto (11-10-0)	61,100		61,100	
Total Police Force	92,580	89,000	92,600	88,447
Allowances.				
Horse Allowance to Inspectors	1,260	800	1,260	880
House do. Officers at Head-quarters	2,140	1,000	...	...
Total Allowances	3,400	1,800	1,260	880
Supplies and Services.				
Clothing	6,000	6,000	6,000	5,535
Arms and Accoutrements	1,500	...	...	...
Total Supplies and Services	7,500	6,000	6,000	5,535
Contingencies.				
Office Expenses and Miscellaneous	320	300	140	368
Total Municipal Police	1,03,800	97,100	1,00,000	95,230
Cattle Pounds.				
Local.				
Establishment.				
1892-93: 19 — 1893-94: 19 — Pound-keepers	1,600	1,600	1,500	642
Contingencies.				
Office Expenses and Miscellaneous	200	100	300	133
Total Cattle Pounds	1,800	1,700	1,800	75

21.—MARINE.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
LOWER BURMA.				
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
Salaries and Allowances of Officers and Men afloat	26,000	17,000	18,300	14,097
Purchase of Marine Stores and Coal for the Building, Repairs and Outfit of Ships and Vessels	41,000	32,000	34,400	32,502
Purchase and Hire of Ships and Vessels	1,92,000	40,000	1,38,000	9,989
Marine Establishments	44,000	41,000	42,700	39,544
Subsidies to Steam-boat Companies	66,000	66,000	68,280	66,050
Miscellaneous	5,000	5,000	4,800	4,944
Light-houses and Light-ships	1,37,000	1,20,000	1,26,800	98,764
Refunds	1,000	1,000	720	941
TOTAL PROVINCIAL	5,12,000	3,22,000	4,34,000	2,66,831
LOCAL.				
Salaries and Allowances of Officers and Men afloat	34,000	32,000	29,000	24,258
Purchase and Hire of Ships and Vessels	16,000	...	...	12,039
TOTAL LOCAL	50,000	32,000	29,000	36,297
TOTAL LOWER BURMA	5,62,000	3,54,000	4,63,000	3,03,128
UPPER BURMA.				
IMPERIAL.				
Miscellaneous Shore Establishments	34,500	34,000	33,000	35,375
Salaries and Allowances of Officers and Men afloat	1,42,000	92,000	1,05,000	89,308
Purchase of Marine Stores and Coal for the Building, Repairs and Outfit of Ships and Vessels	1,68,000	1,30,000	1,56,800	1,06,839
Purchase and Hire of Ships and Vessels	1,00,000	1,08,000	1,68,000	35,630
Subsidies to Steam-boat Companies	48,000	48,000	48,000	48,000
Miscellaneous	31,500	34,000	38,200	27,168
TOTAL UPPER BURMA	5,24,000	4,46,000	5,49,000	3,42,320
TOTAL	10,86,000	8,00,000	10,12,000	6,45,448

DETAILS.

Numbers. 1892-93.	Numbers. 1893-94.		Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		LOWER BURMA.				
		Salaries and Allowances of Officers and Men afloat.	Rs.	Rs.	Rs.	Rs.
		STEAM LAUNCHES.				
		Steam Launches, Provincial.				
		Establishment.				
41	56	Launch Establishments	16,612	11,800	11,856	9,785
		Contingencies.				
		Launch Contingencies	8,738	4,550	5,794	3,714
		Total Steam Launches, Provincial	25,350	16,350	17,650	13,499
		Steam Launches, Local.				
		Establishment.				
39	43	Launch Establishments	13,188	12,850	12,242	10,346
		Contingencies.				
		Launch Contingencies	20,162	18,500	16,108	13,314
		Total Steam Launches, Local	33,350	31,350	28,350	23,660
		TOTAL STEAM LAUNCHES	58,700	47,700	46,000	37,159
		Carried over	58,700	47,700	46,000	37,159

21.—MARINE—*continued.*

Numbers 1892-93.	Numbers 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		LOWER BURMA—*contd.*				
		Salaries and Allowances of Officers and Men afloat—*contd.*				
		Brought forward .	58,700	47,700	46,000	37,159
		SANDOWAY PACKET SERVICE BOAT. (*Shared.*)				
		Establishment.				
7	7	Officers and Crew	1,104	1,092	1,092	1,057
		Contingencies.				
		Boat Contingencies	196	208	208	139
		TOTAL SANDOWAY PACKET SERVICE BOAT .	1,300	1,300	1,300	1,196
		Provincial Share	650	650	650	598
		Local Share	650	650	650	598
		Total Salaries and Allowances of Officers and Men afloat .	60,000	49,000	47,300	38,355
		TOTAL PROVINCIAL SUB-HEADS .	26,000	17,000	18,300	14,097
		TOTAL LOCAL SUB-HEADS . .	34,000	32,000	29,000	24,258
		Purchase of Marine Stores, etc.				
		Supplies and Services.				
		Steam Launches.				
		Building, Repairs and Outfit (Materiél) . .	33,000	24,000	24,300	27,927
		Coal	8,000	8,000	10,100	4,575
		Total Purchase of Marine Stores, etc. .	41,000	32,000	34,400	32,502
		Marine Establishments.				
		PORT OFFICER'S DEPARTMENT.				
		Salaries.				
1	1	Port Officer (1,120)	13,440	11,200	13,440	11,379
1	1	Assistant Port Officer (500) . . .	6,000	7,300	6,000	6,000
		Total Salaries .	19,440	18,500	19,440	17,379
		Establishment.				
1	1	Clerk (200 and over)	2,820	14,650	2,640	14,189
13	14	Clerks (less than 200)	12,912		11,688	
11	12	Servants	1,428	1,150	1,428	1,164
		Total Establishment .	17,160	15,800	15,756	15,353
		Supplies and Services.				
		Telephone Exchange	400	400	200	390
		Freight, Shipping and Landing Charges . .	2,500	2,500	2,000	2,024
		Total Supplies and Services .	2,900	2,900	2,200	2,414
		Contingencies.				
		Postage Charges	275	250	275	277
		Telegram Charges	1,025	950	1,520	994
		Rents, Rates, and Taxes	200	100	192	268
		Purchase of Furniture	50	100	130	15
		Office Expenses and Miscellaneous . . .	1,950	1,400	2,187	1,648
		Total Contingencies .	3,500	2,800	4,304	3,202
		TOTAL PORT OFFICER'S DEPARTMENT .	43,000	40,000	41,700	38,348
		MARINE COURT.				
		Supplies and Services.				
		Fees to Assessors	1,000	1,000	1,000	1,196
		Total Marine Establishments .	44,000	41,000	42,700	39,544

21.—MARINE—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Lower Burma—*contd.*				
Subsidies to Steam-boat Companies.				
Supplies and Services.				
Bassein and Henzada Line	12,000	12,000	12,000	12,000
Moulmein, Thatone and Shwe Gôn Line	6,000	6,000	6,000	6,000
Attaran Natmaw and Kyondo Line	4,200	4,200	4,200	4,200
Pegu and Wimpadaw Line	...	...	2,280	...
Ramree Coasting Mail Service	14,400	14,400	14,400	15,600
Mergui Mail Service	14,400	14,400	14,400	13,365
Arakan Mail Service	15,000	15,000	15,000	14,885
Total Subsidies to Steam-boat Companies	66,000	66,000	68,280	66,050
Miscellaneous.				
Supplies and Services.				
Contribution to Port Funds	3,600	3,600	3,600	3,900
Fees for Inspection of Steam Launches	400	400	200	560
Fees to Examiners under the Steam Vessels Act	1,000	1,000	1,000	484
Total Miscellaneous	5,000	5,000	4,800	4,944
Light-houses and Light Ships.				
Salaries.				
Numbers. 1892-93. 1893-94.				
— — Allowance to Inspector of Light-houses (100)	1,200	1,200	1,200	1,200
— — Allowance to Medical Officer (25)	300	300	300	300
Total Salaries	1,500	1,500	1,500	1,500
Alguada Island.				
Establishment.				
17 17 Light-keepers and Servants	8,100	8,000	8,100	7,953
Supplies and Services.				
Passage of Light-keepers	300	100	300	210
Provisions	3,500	3,700	3,500	3,156
Oil	2,000	2,400	2,000	2,092
Stores	900	600	900	410
Total Supplies and Services	6,700	6,800	6,700	5,868
	14,800	14,800	14,800	13,821
Carried over	1,500	1,500	1,500	1,500

21.—MARINE—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		LOWER BURMA—*contd.*				
		Light-houses and Light Ships—*contd.*				
		Brought forward	1,500	1,500	1,500	1,500
		ALGUADA ISLAND—Brought forward	14,800	14,800	14,800	13,821
		Contingencies.				
		Telegram Charges	...	10	50	...
		Office Expenses and Miscellaneous	300	390	250	244
		Total Contingencies	300	400	300	244
		TOTAL ALGUADA ISLAND	15,100	15,200	15,100	14,065
		OYSTER REEF.				
		Establishment.				
14	14	Light-keepers and Servants	5,930	5,000	3,648	2,234
		Supplies and Services.				
		Passage of Light-keepers	100	100	100	154
		Provisions	2,000	2,500	1,000	1,585
		Oil	1,900	1,000	800	256
		Stores	900	500	900	470
		Cost of Blue Light Composition	...	...	3,000	4,894
		Total Supplies and Services	4,900	4,100	5,800	7,359
		Contingencies.				
		Telegram Charges	...	...	20	...
		Office Expenses and Miscellaneous	270	900	200	196
		Total Contingencies	270	900	220	196
		TOTAL OYSTER REEF	11,100	10,000	9,668	9,789
		COCOS ISLAND.				
		Establishment.				
13	13	Light-keepers and Servants	4,140	4,150	4,140	4,142
		Supplies and Services.				
		Passage of Light-keepers	100	50	100	...
		Provisions	2,000	2,150	2,000	1,859
		Oil	1,500	1,800	1,500	1,277
		Stores	700	300	700	91
		Total Supplies and Services	4,300	4,300	4,300	3,227
		Contingencies.				
		Office Expenses and Miscellaneous	160	150	100	76
		TOTAL COCOS ISLAND	8,600	8,600	8,540	7,445
		EASTERN GROVE.				
		Establishment.				
7	7	Light-keepers and Servants	2,004	1,900	2,004	1,837
		Supplies and Services.				
		Passage of Light-keepers	50	50	50	...
		Provisions	750	750	750	1,058
		Oil	1,100	1,000	1,100	1,169
		Stores	396	300	400	30
		Total Supplies and Services	2,296	2,100	2,306	2,257
		Contingencies.				
		Office Expenses and Miscellaneous	100	200	100	182
		TOTAL EASTERN GROVE	4,400	4,200	4,404	4,276
		Carried over	40,700	39,500	39,212	37,075

21.—MARINE—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		LOWER BURMA—*contd.*				
		Light-houses and Light Ships—*contd.*				
		Brought forward .	40,700	39,500	39,212	37,075
		CHINA BUCKREE.				
		Establishment.				
8	8	Light-keepers and Servants . . .	2,124	2,124	2,124	2,124
		Supplies and Services.				
		Passage of Light-keepers	150	...	...	...
		Provisions	1,676	1,676	1,400	1,541
		Oil	1,700	1,700	1,700	1,796
		Stores	900	500	900	375
		Total Supplies and Services .	4,426	3,876	4,000	3,712
		Contingencies.				
		Office Expenses and Miscellaneous . .	150	300	150	438
		TOTAL CHINA BUCKREE .	6,700	6,300	6,274	6,274
		REEF ISLAND (TAVOY).				
		Establishment.				
4	4	Light-keepers and Servants . . .	960	960	960	1,264
		Supplies and Services.				
		Passage of Light-keepers . . .	100	100	100	84
		Provisions	600	800	600	718
		Oil	500	500	500	332
		Stores	300	100	300	9
		Total Supplies and Services .	1,500	1,500	1,500	1,143
		Contingencies.				
		Office Expenses and Miscellaneous . .	140	140	50	46
		TOTAL REEF ISLAND .	2,600	2,600	2,510	2,453
		DOUBLE ISLAND.				
		Establishment.				
7	7	Light-keepers and Servants . .	2,004	2,004	2,004	2,308
		Supplies and Services.				
		Passage of Light-keepers . . .	100	...	100	...
		Provisions	900	1,300	900	1,276
		Oil	1,400	1,700	1,400	1,326
		Stores	600	200	600	175
		Total Supplies and Services .	3,000	3,200	3,000	2,777
		Contingencies.				
		Office Expenses and Miscellaneous .	96	96	100	94
		TOTAL DOUBLE ISLAND .	5,100	5,300	5,104	5,179
		SAVAGE ISLAND.				
		Establishment.				
7	7	Light-keepers and Servants . .	2,004	2,000	2,004	1,907
		Supplies and Services.				
		Passage of Light-keepers	200	100	200	77
		Provisions	800	900	800	937
		Oil	1,900	1,500	1,500	1,383
		Stores	400	450	400	1,028
		Total Supplies and Services .	3,300	2,950	2,900	3,425
		Contingencies.				
		Office Expenses and Miscellaneous . . .	96	150	100	92
		TOTAL SAVAGE ISLAND .	5,400	5,100	5,004	5,424
		Carried over .	60,500	58,800	58,104	56,405

21.—MARINE—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		LOWER BURMA—*contd.*				
		Light-houses and Light Ships—*contd.*				
		Brought forward	60,500	58,800	58,104	56,405
		LIGHT VESSEL "KRISHNA."				
		Salaries.				
1	1	Commander (500)	6,000	6,000	6,000	5,800
2	2	Officers (150, 100)	3,000	3,000	3,000	2,880
		Total Salaries	9,000	9,000	9,000	8,680
		Establishment.				
20	20	Crew	4,620		4,620	4,843
1	1	Servant	168		168	...
		Total Establishment	4,788	4,900	4,788	4,843
		Allowances.				
		Provision Allowance	5,500	5,000	5,500	4,688
		Supplies and Services.				
		Sails and Stores	3,000	2,700	3,000	995
		Repairs	5,000	20,000	20,000	1,094
		Oil	1,400	1,100	1,100	1,359
		Cost of Blue Light Composition	5,000	5,000	5,000	4,902
		Total Supplies and Services	14,400	28,800	29,100	8,350
		Contingencies.				
		Office Expenses and Miscellaneous	712	1,000	500	1,086
		TOTAL LIGHT VESSEL "KRISHNA"	34,400	48,700	48,888	27,647
		LIGHT VESSEL "COLOMBO."				
		Establishment.				
9	9	Crew	2,208	2,200	2,208	2,588
		Allowances.				
		Provision Allowance	1,500	1,500	1,500	1,608
		Supplies and Services.				
		Sails and Stores	1,500	400	500	350
		Repairs	3,400	1,400	1,400	2,197
		Oil	392	300	464	355
		Total Supplies and Services	5,292	2,100	2,364	2,902
		Contingencies.				
		Office Expenses and Miscellaneous	200	200	100	198
		TOTAL LIGHT VESSEL "COLOMBO"	9,200	6,000	6,172	7,296
		RELIEF ESTABLISHMENT.				
		Establishment.				
9	9	Light-keepers and Servants	3,684	4,000	3,684	4,883
		Supplies and Services.				
		Passage of Light-keepers	66	...	52	...
		Provisions	2,550	2,500	2,500	2,533
		Total Supplies and Services	2,616	2,500	2,552	2,533
		TOTAL RELIEF ESTABLISHMENT	6,300	6,500	6,236	7,416
		NEW LIGHT VESSEL FOR BARAGWA FLATS.				
		Salaries.				
1	1	Commander (300)	3,000	...	600	...
2	2	Officers (150, 100)	1,500	...	500	...
		Total Salaries	4,500	...	1,100	...
		Establishment.				
20	20	Crew / Servant	2,300	...	...	...
		Total Establishment	2,300	...	900	...
		Allowances.				
		Provision Allowance	2,700	...	...	...
		Supplies and Services.				
		Sails and Stores	5,000	...	...	...
		Repairs	500	...	...	...
		Oil	700	...	...	...
		Cost of Blue Light Composition	3,600	...	...	...
		Total Supplies and Services	9,800		5,400	...
		TOTAL NEW LIGHT VESSEL FOR BARAGWA FLATS.	19,300	...	7,400	...
		Carried over	1,29,700	1,20,000	1,26,800	98,761

21.—MARINE.

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs	Rs.	Rs.	Rs.
		LOWER BURMA—*contd.*				
		Light-houses and Light Ships—*contd.*				
		Brought forward	129,700	1,20,000	1,26,800	98,764
		FORT LIGHT TENDER.				
		Salaries.				
—	1	Gunner (125)	1,500			
		Establishment.				
—	9	Crew, Servant	1,932			
		Total Establishment	1,932			
		Allowances.				
		Provision Allowance	1,500			
		Supplies and Services.				
		Sails and Stores	1,500			
		Repairs	500			
		Oil	268			
		Total Supplies and Services	2,268			
		Contingencies.				
		Office Expenses and Miscellaneous	100			
		TOTAL FORT LIGHT TENDER	7,300	...	...	...
		Total Light-houses and Light Ships	1,37,000	1,20,000	1,26,800	98,764
		UPPER BURMA.				
		Salaries and Allowances of Officers and Men afloat.				
		INLAND VESSELS.				
		B. G. S. "McIVOR" (Myingyan).				
		Establishment.				
—	1	Commander for 6 months, at Rs. 200	1,200	2,400		
—	31	for 6 months, at Rs. 667, Crew	4,002	6,000		
		B. G. S. "STERNWHEELER" (under construction).				
		Establishment.				
—	1	Commander for 9 months, at Rs. 200	1,800			
—	31	for 9 months, at Rs. 667, Crew	6,003			
		B. G. S. "PATRICK" (Mandalay).				
		Establishment.				
—	2	1 Commander 260 and 1 Engineer 215	5,700	5,700		
—	40	at Rs. 800, Crew	9,600	9,600		
		"B. G. S. GEORGE" (Mandalay).				
		Establishment.				
—	2	1 Commander 280 and 1 Engineer 215	5,940	5,900		
—	41	at Rs. 517, Crew	9,804	9,800		
		B. G. S. "SHALLOWDRAFT" (under construction).				
		Establishment.				
—	1	Commander Rs. 200, Officers	2,400			
—	25	at Rs. 571, Crew	6,442			
		Total Establishment	52,891	39,400		
		Allowances.				
		Ration Allowance	27,800	...		
		Staff and shore allowance to Engineer in charge o machinery of steamers	2,717	2,600		
		Chindwin allowance	800	600		
		Total Allowances	31,317	3,200		
		STEAM LAUNCHES (for Province).				
		Establishment.				
—	217	at Rs. 4,229, for 3 months, 12,687, Crew	55,428	47,000		
—	243	at Rs. 4,749, for 9 months, 42,741, Crew				
—	[illegible]	Coal and Wood, Durwans.	2,364	2,400		
		TOTAL STEAM LAUNCHES	57,792	49,400		
		Total Salaries and Allowances, etc.	1,42,000	92,000	1,05,000	89,308

22.—EDUCATION.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Lower Burma.				
Provincial.				
Direction	30,200	28,000	28,700	25,979
Inspection	54,500	41,800	38,900	34,962
Government Schools, General	40,600	37,000	33,800	31,150
Government Schools, Special	52,000	46,000	38,800	38,684
Grants-in-aid	97,900	69,100	83,000	69,327
Scholarships	12,500	11,900	13,300	14,033
Miscellaneous	93,300	88,200	92,700	84,208
Refunds	...	...	1,800	54
Total Provincial	3,81,000	3,22,000	3,31,000	2,98,397
Local.				
Inspection	31,800	31,300	31,500	32,309
Government Schools, General	7,000	6,700	7,000	1
Grants-in-aid	1,27,000	1,09,000	1,10,000	1,03,449
Scholarships	200	1,000	1,500	1,348
Total Local	1,66,000	1,48,000	1,50,000	1,37,107
Total Lower Burma	5,47,000	4,70,000	4,81,000	4,35,504
Upper Burma.				
Imperial.				
Inspection	41,000	42,000	47,000	33,077
Government Schools, Special	7,000	6,600	6,600	5,393
Grants-in-aid	40,000	35,000	35,000	44,112
Scholarships	9,000	5,300	6,000	5,061
Miscellaneous	7,000	1,100	1,400	154
Total Upper Burma	1,04,000	90,000	96,000	87,797
TOTAL	6,51,000	5,60,000	5,77,000	5,23,301

DETAILS.

Numbers. 1892-93.	Numbers. 1893-94.		Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Lower Burma.				
		Direction.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Director of Public Instruction (1,250—1,500)	16,800	16,650	16,200	16,050
		Establishment.				
1	1	Clerk (200 and over)	3,120	3,600	3,600	6,127
7	8	Clerks (less than 200)	6,124	4,364	4,764	
5	5	Servants	648	643	648	642
		Total Establishment	9,892	8,607	9,012	6,769
		Allowances.				
		Travelling Allowances	2,000	1,500	2,000	1,726
		Contingencies.				
		Postage Charges	850	600	850	873
		Telegram Charges	100	50	100	33
		Office Expenses and Miscellaneous	558	593	538	528
		Total Contingencies	1,508	1,243	1,488	1,434
		Total Direction	30,200	28,000	28,700	25,979
		Inspection.				
		Inspection, Provincial.				
		Inspectors.				
		Salaries.				
1	1	Inspector of Schools, Eastern Circle (750—1,000)	12,000			
1	1	Inspector of Schools, Western Circle (750—1,000)	12,000			
1	1	Inspector of Schools, Central Circle (500—750)	6,000			
		Total Salaries	30,000	22,500	18,600	18,053
		Establishment.				
6	6	Clerks (on less than 200)	3,700	3,692	3,676	3,567
4	6	Servants	792	408	552	406
		Total Establishment	4,492	4,100	4,228	3,973
		Carried over	34,492	26,600	22,828	22,026

22.—EDUCATION—*continued.*

Numbers. 1892-93	Numbers. 1893-94	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		LOWER BURMA—*contd.*				
		INSPECTION, PROVL.—Brought forward	34,492	26,600	22,828	22,026
		INSPECTORS—contd.				
		Allowances.				
		Travelling Allowance	5,400	3,600	3,600	3,977
		Contingencies.				
		Postage Charges	500	300	400	287
		Telegram Charges	75	50	50	20
		Purchase of Furniture	150	100	100	68
		Office Expenses and Miscellaneous	250	120	222	61
		Total Contingencies	975	570	772	436
		TOTAL INSPECTORS	40,867	30,770	27,200	26,439
		DEPUTY INSPECTORS.				
		Salaries.				
2	2	Deputy Inspectors of Schools (150)	3,600	3,600	3,600	5,400
3	3	Deputy Inspectors of Schools (100)	3,600	3,600	3,600	
2	4	Sub-Inspectors of Schools (50)	2,040	1,200	1,200	426
		Total Salaries	9,600	8,400	8,400	5,826
		Travelling Allowance	3,840	2,500	3,120	2,400
		Contingencies.				
		Postage Charges	113	50	100	72
		Telegram Charges	20	20	20	3
		Office Expenses and Miscellaneous	60	60	60	222
		Total Contingencies	193	130	180	297
		TOTAL DEPUTY INSPECTORS	13,633	11,030	11,700	8,523
		TOTAL INSPECTION, PROVINCIAL	54,500	41,800	38,900	34,962
		INSPECTION, LOCAL.				
		DEPUTY INSPECTORS.				
		Salaries.				
2	2	Deputy Inspectors of Schools (on 200 and over)	4,800	21,600	4,800	23,428
12	12	Deputy Inspectors of Schools (on less than 200)	16,800		16,800	
		Total Salaries	21,600	21,600	21,600	23,428
		Establishment.				
2	2	Clerks (on less than 200)	960	...	840	...
		Allowances.				
		Travelling Allowance	8,400	9,030	8,400	8,460
		Contingencies.				
		Postage Charges	302	250	250	210
		Telegram Charges	78	50	50	8
		Purchase of Furniture	30	50	50	35
		Office Expenses and Miscellaneous	430	320	310	168
		Total Contingencies	840	670	660	421
		TOTAL INSPECTION, LOCAL	31,800	31,300	31,500	32,309
		Total Inspection	86,300	73,100	70,400	67,271
		Government Schools, General.				
		GOVERNMENT SCHOOLS, GENERAL, PROVINCIAL.				
		SECONDARY SCHOOLS FOR BOYS.				
		Establishment.				
2	3	Masters (200 and over)	9,800	16,970	7,800	16,758
6	7	Masters (less than 200)	9,340		7,320	
4	4	Servants	624	624	624	416
		Total Establishment	19,764	17,594	15,744	17,174
		Allowances.				
		House-rent Allowance	900	685	600	250
		Travelling Allowance	...	50	...	320
		Total Allowances	900	735	600	570
		Supplies and Services.				
		Library Books and Publications	...	...	...	189
		Prizes	160	100	100	3
		Total Supplies and Services	160	100	100	192
		Carried over	20,824	18,429	16,444	17,936

22.—EDUCATION—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
LOWER BURMA—*contd.*				
Government Schools, General—*contd.*				
SECONDARY SCHOOLS FOR BOYS—contd.				
Brought forward	20,824	18,429	16,444	17,936
Contingencies.				
Postage Charges	40	40	20	...
Telegram Charges	6	6	6	2
Purchase of Furniture	...	1,200	...	...
Rents, Rates, and Taxes	50	50	50	...
Office Expenses and Miscellaneous	130	120	100	58
Total Contingencies	226	1,416	176	60
TOTAL SECONDARY SCHOOLS FOR BOYS	21,050	19,845	16,620	17,996
PRIMARY SCHOOLS FOR BOYS.				
Establishment.				
Numbers. 1892-93: 2; 1893-94: — Masters (less than 200)	...	660	660	660
Supplies and Services.				
Prizes	...	50	50	50
Contingencies.				
Office Expenses and Miscellaneous	...	25	50	47
TOTAL PRIMARY SCHOOLS FOR BOYS	...	735	760	757
CONTRIBUTIONS TO MUNICIPALITIES	19,550	16,420	16,420	12,397
TOTAL GOVERNMENT SCHOOLS, GENERAL, PROVINCIAL	40,600	37,000	33,800	31,150
GOVERNMENT SCHOOLS, GENERAL, LOCAL.				
PRIMARY SCHOOLS FOR BOYS.				
Contributions to Municipalities	7,000	6,700	7,000	...
Contingencies.				
Office Expenses and Miscellaneous	...	...	...	1
TOTAL GOVERNMENT SCHOOLS, GENERAL, LOCAL	7,000	6,700	7,000	1
Total Government Schools, General	47,600	43,700	40,800	31,151
Government Schools, Special.				
TRAINING SCHOOLS FOR MASTERS.				
Establishment.				
Numbers. 1892-93: 2; 1893-94: 2 Masters (200 and over)	9,000	15,360	9,000	13,420
Numbers. 1892-93: 5; 1893-94: 8 „ (less than 200)	6,840		4,860	
Numbers. 1892-93: 3; 1893-94: 3 Servants	240	240	240	448
Numbers. 1892-93: —; 1893-94: 1 Allowance to Drawing Master (80)	960	720	720	...
Total Establishment	17,040	16,320	14,820	13,868
Allowances.				
House-rent Allowance	780	780	780	830
Travelling Allowance	200	30	200	179
Total Allowances	980	810	980	1,009
Supplies and Services.				
Library Books and Publications	290	290	290	88
Stipends to Normal Students	9,480	7,000	8,000	5,825
Prizes	100	50	50	100
Furniture and Apparatus	160	120	120	...
Petty Construction and Repairs	50	50	50	24
Total Supplies and Services	10,080	7,510	8,510	6,037
Contingencies.				
Postage Charges	20	20	20	30
Telegram Charges	10	10	10	4
Office Expenses and Miscellaneous	200	200	260	419
Total Contingencies	230	230	290	453
TOTAL TRAINING SCHOOLS FOR MASTERS	28,330	24,870	24,600	21,367
Carried over	28,330	24,870	24,600	21,367

22.—EDUCATION—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		LOWER BURMA—*contd.*				
		Government Schools, Special—*contd.*				
		Brought forward .	28,330	24,870	24,600	21,367
		TRAINING SCHOOLS FOR MISTRESSES.				
		Establishment.				
2	3	Teachers (less than 200) . . .	2,640	2,570	1,920	1,900
		Supplies and Services.				
		Library Books and Publications . .	75	50	50	...
		Special Grants to Teachers . . .	600	500	500	...
		Stipends to Normal Students . . .	2,880	1,600	1,930	1,088
		Total Supplies and Services .	3,555	2,150	2,480	1,088
		Contingencies.				
		Office Expenses and Miscellaneous . .	...	...	...	7
		TOTAL TRAINING SCHOOLS FOR MISTRESSES	6,195	4,720	4,400	2,995
		ENGINEERING AND SURVEYING SCHOOLS.				
		Establishment.				
12	15	Masters (on less than 200) . . .	11,040	10,300	9,660	9,108
17	20	Servants	1,680	1,650	1,608	1,422
		Total Establishment .	12,720	11,950	11,268	10,530
		Allowances.				
		House-rent Allowance	600	600	600	600
		Allowance to Insein Apprentices . . .	1,300	1,300	1,300	1,189
		Travelling Allowance	50	50	50	...
		Total Allowances .	1,950	1,950	1,950	1,789
		Supplies and Services.				
		Bonus to Survey Teachers	2,060	1,890	1,890	1,890
		Furniture and Apparatus	350	350	350	...
		Total Supplies and Services .	2,410	2,240	2,240	1,890
		Contingencies.				
		Office Expenses and Miscellaneous . . .	395	270	342	113
		TOTAL ENGINEERING AND SURVEYING SCHOOLS .	17,475	16,410	15,800	14,322
					44,800	
		Deduct—Probable Savings	...	...	*6,000*	...
		Total Government Schools, Special .	52,000	46,000	38,800	38,684
		Grants-in-aid.				
		GRANTS-IN-AID, PROVINCIAL.				
		Attendance Grants—				
		Secondary Schools	...	...	...	22
		Primary Schools	...	...	...	116
		Supplementary Grants—				
		Secondary Schools	...	...	...	104
		Primary Schools	700	400	900	174
		Payments by Results—				
		Secondary and Primary Schools	12,200	10,000	17,200	5,935
		For passing Teacher's Certificate Examination .	1,500	1,500	1,500	900
		Grants-in-aid to Technical Schools . . .	20,000	10,000	20,000	2,048
		Towards buildings paid from the Educational Budget .	20,850	7,800	8,800	22,500
		Grants for Furniture and Apparatus . . .	1,200	800	800	3,758
		Grants for Books to Monastic and Karen Schools .	...	...	...	253
		Capitation grant for pupil teachers	480	400	...	100
		Salary Grants to Certificated Masters—				
		Certificated Masters	4,000	3,100	3,100	2,491
		Certificated Mistresses	4,000	4,000	4,000	4,048
		Certificated Karen Teachers	...	...	500	...
		Special Grants for European Pupils—				
		Orphan Stipends	7,200	7,200	7,200	6,847
		Boarder do.	3,600	3,600	3,600	3,655
		Apprentice do.	5,400	5,000	5,000	5,083
		Results Grants	4,000	4,000	4,000	1,366
		Attendance Grants	...	...	...	52
		Fixed Grants to Schools	12,770	11,300	6,400	9,875
		TOTAL GRANTS-IN-AID, PROVINCIAL .	97,900	69,100	83,000	69,327
		Carried over .	97,900	69,100	83,000	69,327

22.—EDUCATION—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
LOWER BURMA—*contd.*				
Grants-in-aid, Provincial—Brought forward	97,900	69,100	83,000	69,327
GRANTS-IN-AID, LOCAL.				
Payments by Results—				
Primary Schools	64,000	43,300	58,000	39,524
Towards buildings paid from the Educational Budget	1,650	550	2,000	150
For Furniture and Apparatus paid from the Educational Budget	326	180	600	...
Capitation Grants to Vernacular Pupil Teachers	2,740	1,270	3,000	400
Salary Grants to Certificated Masters—				
Certificated Masters	64,222	45,310	56,000	44,731
Certificated Mistresses	...	200	...	275
Certificated Karen Teachers	22,915	17,910	19,000	18,355
Grants for Books for Gratuitous Distribution	420	280	600	14
Certificated School Manager under temporary salary	...	...	8,800	...
	1,56,273	1,09,000	1,48,000	
Deduct—Probable Savings	*29,273*	...	*38,000*	
TOTAL GRANTS-IN-AID, LOCAL	1,27,000	1,09,000	1,10,000	1,03,449
Total Grants-in-aid	2,24,900	1,78,100	1,93,000	1,72,776
Scholarships.				
SCHOLARSHIPS, PROVINCIAL.				
In Arts Colleges (English)—				
Senior University Scholarships	1,600	1,600	1,600	1,312
Junior University Scholarships	4,088	3,800	3,800	3,120
In Professional Colleges—				
Engineering Scholarships tenable at Calcutta	...	...	600	600
In Secondary Schools	380	500	300	324
In Primary Schools	72	1,000	1,000	4,164
In Special Schools other than Training Schools—				
Survey Scholarships	6,360	5,000	6,000	4,513
TOTAL SCHOLARSHIPS, PROVINCIAL	12,500	11,900	13,300	14,033
SCHOLARSHIPS, LOCAL.				
In Primary Schools	200	1,000	1,500	1,348
Total Scholarships	12,700	12,900	14,800	15,381
Miscellaneous.				
EDUCATIONAL SYNDICATE.				
Supplies and Services.				
Contributions to Syndicate	(*a*) 83,000	80,000	(*a*) 83,000	78,164
TEXT BOOK COMMITTEE. *Establishment.* (Numbers 1892-93 / 1893-94)				
1 / 1 Editorial Staff (250)	3,000	3,000	3,000	4,680
3 / 5 Ditto (less than 200)	5,880	4,380	2,880	
1 / 1 Clerk (50)	600	600	600	600
1 / 1 Servant	120	120	120	120
Total Establishment	9,600	8,100	6,600	5,400
Supplies and Services.				
Printing of Books	...	...	3,000	600
Contingencies.				
Office Expenses and Miscellaneous	100	100	100	34
TOTAL TEXT BOOK COMMITTEE	9,700	8,200	9,700	6,034
MISCELLANEOUS. *Allowances.*				
Travelling allowances to certificated Teachers	600	...	...	...
Supplies and Services.				
Miscellaneous	...	...	...	10
TOTAL MISCELLANEOUS	600	...	...	10
Total Miscellaneous	93,300	88,200	92,700	84,208

(*a*) Includes Rupees 3,000 grant to Educational Syndicate towards the proposed Law Class.

23.—ECCLESIASTICAL.

	Budget Estimate, 1893-94	Revised Estimate, 1892-93	Budget Estimate, 1892-93	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
LOWER BURMA.				
IMPERIAL.				
Ecclesiastical Establishments	57,170	57,380	57,310	53,332
Cemetery Establishment	2,420	2,420	2,280	2,357
Miscellaneous Ecclesiastical Charges	5,410	5,200	5,410	5,250
TOTAL LOWER BURMA	65,000	65,000	65,000	60,939
UPPER BURMA.				
IMPERIAL.				
Ecclesiastical Establishment	46,460	43,030	37,620	24,801
Cemetery Establishment	2,240	1,670	1,180	1,009
Miscellaneous Ecclesiastical Charges	1,300	1,300	1,200	1,254
TOTAL UPPER BURMA	50,000	46,000	40,000	27,064
TOTAL	1,15,000	1,11,000	1,05,000	88,003

DETAILS.

Numbers. 1892-93	Numbers. 1893-94.		Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		LOWER BURMA.	Rs.	Rs.	Rs.	Rs.
		Ecclesiastical Establishments.				
		CHURCH OF ENGLAND.				
		Salaries.				
1	1	Bishop (800)	9,600	9,600	9,600	9,600
1	1	Senior Chaplain (800)	9,600	9,600	9,600	2,656
3	3	Junior Chaplains 2 (500) and 1 (400)	16,800	16,800	18,000	23,355
3	3	Additional Clergy (150)	5,400	8,880	5,400	5,795
2	2	Ditto (100)	2,400		2,000	
2	2	Ditto (50)	1,200		600	
		Total Salaries	45,000	44,880	45,200	41,406
		Establishment.				
6	6	Clerks	1,200	1,200	1,200	1,088
15	15	Servants	1,680	1,680	1,680	1,698
		Total Establishment	2,880	2,880	2,880	2,786
		Allowances.				
		Conveyance Allowance	600	600	600	600
		Travelling Allowance	6,600	6,600	6,000	6,555
		Total Allowances	7,200	7,200	6,600	7,155
		Contingencies.				
		Postage Charges	50	50	50	25
		Telegram Charges	50	50	50	45
		Office Expenses and Miscellaneous	1,990	2,320	2,530	1,915
		Total Contingencies	2,090	2,420	2,630	1,985
		Total Ecclesiastical Establishments	57,170	57,380	57,310	53,332

23.—ECCLESIASTICAL.

Numbers. 1892-93	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts. 1891-92.
			Rs.	Rs.	Rs.	Rs.
		LOWER BURMA—*contd.*				
		Miscellaneous Ecclesiastical Charges.				
		Allowances.				
		Allowance for Statistical Returns	3,600	3,600	3,600	3,600
		Ditto Roman Catholic Priests . . .	360	360	360	360
		Ditto Wesleyan and Non-conformists Clergy .	1,450	1,240	1,450	1,290
		Total Miscellaneous Ecclesiastical Charges .	5,410	5,200	5,410	5,250
		UPPER BURMA.				
		Ecclesiastical Establishment.				
		CHURCH OF ENGLAND.				
		Salaries.				
1	1	Senior Chaplain (800)	9,600	9,600	9,600	9,600
3	4	Junior Chaplain (500)	24,000	24,500	18,000	9,806
2	2	Additional Clergy (250) . . .	6,000	3,000	6,000	975
		Total Salaries .	39,600	37,100	33,600	20,381
		Establishment.				
1	2	Clerks	288	144	144	144
10	14	Servants	1,212	1,000	1,020	994
		Total Establishment .	1,500	1,144	1,164	1,138
		Allowances.				
		Travelling Allowances	4,000	3,900	2,000	2,337
		Contingencies.				
		Postage Charges	20	20	...	8
		Telegram Charges	20	20	...	...
		Office Expenses and Miscellaneous	1,320	846	856	937
		Total Contingencies .	1,360	886	856	945
		Total Ecclesiastical Establishment .	46,460	43,030	37,620	24,801

24.—MEDICAL.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
LOWER BURMA.				
PROVINCIAL.				
Medical Establishment	1,59,500	1,55,000	1,59,000	1,35,772
Hospitals and Dispensaries	8,000	9,400	8,300	6,866
Sanitation and Vaccination	25,100	9,200	24,700	11,751
Grants for Medical Purposes	7,000	7,000	5,000	7,860
Medical School and College	4,000	4,000	3,000	2,588
Lunatic Asylum	35,000	32,900	31,400	29,165
Lock Hospitals	...	500	4,200	3,045
Chemical Examiner	3,800	3,000	3,200	3,803
Refunds	...	...	200	...
TOTAL PROVINCIAL	2,43,000	2,21,000	2,39,000	2,00,850
LOCAL.				
Hospitals and Dispensaries	21,200	17,200	19,500	11,425
Sanitation and Vaccination	20,800	17,800	16,500	16,861
TOTAL LOCAL	42,000	35,000	36,000	28,286
TOTAL LOWER BURMA	2,85,000	2,56,000	2,75,000	2,29,136
UPPER BURMA.				
IMPERIAL.				
Medical Establishment	1,13,000	1,13,000	1,17,200	1,06,528
Hospitals and Dispensaries	61,000	59,000	78,800	54,703
Sanitation and Vaccination	8,000	...		...
Grants for Medical Purposes	1,000	1,000	1,000	600
TOTAL IMPERIAL	1,83,000	1,73,000	1,97,000	1,61,831
LOCAL.				
Hospitals and Dispensaries	...	4,600	1,000	1,778
Sanitation and Vaccination	...	6,400	7,000	5,481
TOTAL LOCAL	...	11,000	8,000	7,259
TOTAL UPPER BURMA	1,83,000	1,84,000	2,05,000	1,69,090
TOTAL	4,68,000	4,40,000	4,80,000	3,98,226

DETAILS.

Numbers. 1892-93.	Numbers. 1893-94.		Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		LOWER BURMA.	Rs.	Rs.	Rs.	Rs.
		Medical Establishment.				
		SUPERINTENDENCE.				
		Salaries.				
1	1	Inspector General of Jail and Civil Medical Departments (2,000)	24,000	20,600	24,000	7,178
1	1	Secretary (750)	9,000	8,000	9,000	8,879
		Total Salaries	33,000	28,600	33,000	16,057
		Establishment.				
6	6	Clerks (on less than 200)	5,640	5,640	5,640	5,629
2	2	Servants	216	216	216	215
		Total Establishment	5,856	5,856	5,856	5,844
		Allowances.				
		Travelling Allowance of Officers	2,200	2,500	1,800	475
		Contingencies.				
		Postage Charges	450	450	500	434
		Telegram Charges	450	450	350	459
		Rents, Rates, and Taxes	780	780	900	845
		Office Expenses and Miscellaneous	364	364	794	179
		Total Contingencies	2,044	2,044	2,544	1,917
		TOTAL SUPERINTENDENCE	43,100	39,000	43,200	24,293
		DISTRICT MEDICAL OFFICERS.				
		Salaries.				
		Brigade Surgeon	...	...	...	1,500
5	5	Surgeons Major (2—900, 3—750)	48,600	40,600	45,600	36,694
2	2	Surgeons (550)	13,200	18,500	13,200	23,983
7	7	Uncovenanted Medical Officers (1—550, 2—450, 4—350)	34,200	35,300	35,400	29,210
5	5	Assistant Surgeons (400, 350, 200, 150, 100)	14,400	15,600	15,600	14,988
		Total Salaries	1,10,400	1,10,000	1,09,800	1,06,375
		Allowances.				
		Travelling Allowance	6,000	6,000	6,000	5,104
		TOTAL DISTRICT MEDICAL OFFICERS	1,16,400	1,16,000	1,15,800	1,11,479
		Total Medical Establishment	1,59,500	1,55,000	1,59,000	1,35,772

24.—MEDICAL—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		LOWER BURMA—*contd.*				
		Hospitals and Dispensaries.	Rs.	Rs.	Rs.	Rs.
		(MOFUSSIL) HOSPITALS AND DISPENSARIES, PROVINCIAL.				
		Salaries.				
		Assistant Surgeons (150)	...	...	...	1,652
2	2	Hospital Assistants (on less than 200)	1,230	4,600	1,230	1,736
		Extra Hospital Assistants	2,000		2,000	...
		Total Salaries	3,230	4,600	3,230	3,388
		Establishment.				
2	2	Compounders	540	540	484	307
6	6	Servants	900	864	864	859
		Total Establishment	1,440	1,404	1,348	1,166
		Allowances.				
		Travelling Allowance of Officers	1,400	1,400	1,800	1,378
		Supplies and Services.				
		Diet of Patients	300	300	300	226
		Clothing	60	60	60	52
		Medicines and Instruments supplied by the Military Department	1,500	1,000	1,000	217
		Country Medicines	240	240	100	207
		Petty Construction and Repairs	100	100	100	15
		Total Supplies and Services	2,200	1,700	1,560	717
		Contingencies.				
		Postage Charges	10	10	20	8
		Telegram Charges	10	10	10	...
		Purchase of Furniture	50	10	25	...
		Office Expenses and Miscellaneous	260	266	307	209
		Total Contingencies	330	296	362	217
		TOTAL (MOFUSSIL) HOSPITALS AND DISPENSARIES, PROVINCIAL	8,600	9,400	8,300	6,866
		(MOFUSSIL) HOSPITALS AND DISPENSARIES, LOCAL.				
		Salaries.				
8	9	Hospital Assistants (on less than 200)	9,150	4,400	6,730	4,814
		Establishment.				
28	30	Servants	4,602	3,000	3,598	2,582
		Allowances.				
		Travelling Allowance	300	300	290	321
		Supplies and Services.				
		Contributions	4,800	4,800	1,800	600
		Diet of Patients	1,200	1,100	720	836
		Clothing	500	300	400	253
		Country Medicines	1,000	800	700	618
		Medicines supplied by the Military Department	2,000	1,000	2,400	690
		Total Supplies and Services	9,500	8,000	6,020	2,997
		Contingencies.				
		Postage Charges	100	100	100	70
		Telegram Charges	50	50	50	40
		Office Expenses and Miscellaneous	1,500	1,350	2,712	601
		Total Contingencies	1,650	1,500	2,862	711
			25,202			
		Deduct—Probable Savings	*4,002*			
		TOTAL (MOFUSSIL) HOSPITALS AND DISPENSARIES, LOCAL	21,200	17,200	19,500	11,425
		Total Hospitals and Dispensaries	29,800	26,600	27,800	18,291
		Sanitation and Vaccination.				
		SANITATION AND VACCINATION, PROVINCIAL.				
		SANITARY COMMISSIONER.				
		Salaries.				
		Part Salary of Inspector General of Prisons as Sanitary Commissioner (200) transferred from "19 B—Law and Justice—Jails—Superintendence" (page 49)	...	...	...	2,209
1	1	Sanitary Engineer (1,250)	15,000	...	15,000	...
		Establishment.				
1	1	Clerk (on 200 and over)	3,000	5,040	3,000	4,950
3	2	Clerks (on less than Rs. 200)	2,040		3,240	
4	4	Servants	432	430	432	432
		Temporary Establishment	1,200	1,200	...	...
		Total Establishment	6,672	6,670	6,672	5,382
		Carried over	21,672	6,670	21,672	7,591

24.—MEDICAL—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		LOWER BURMA—*contd.*				
		Sanitation and Vaccination—*contd.*				
		SANITATION AND VACCINATION, PROVINCIAL—*contd.*				
		SANITARY COMMISSIONER—Brought forward	21,672	6,670	21,672	7,591
		Allowances.				
		Travelling Allowance of Officers	200	200	200	150
		Contingencies.				
		Postage Charges	100	100	100	85
		Telegram Charges	30	30	40	26
		Rent, Rates, and Taxes	420	420	400	455
		Office Expenses and Miscellaneous	278	180	288	211
		Total Contingencies	828	730	828	777
		TOTAL SANITARY COMMISSIONER	22,700	7,600	22,700	8,518
		VACCINATION.				
		Salaries.				
		Allowance to Inspector General of Prisons as Superintendent of Vaccination (150) transferred from "19B—Law and Justice—Jails—Superintendence" (page 49)	...	...	...	1,656
		Establishment.				
2	4	Vaccinator and Assistants	1,160	370	660	300
		Allowances.				
		Travelling Allowance of Vaccinators	400	390	500	437
		Supplies and Services.				
		Vaccine Depôt	840	840	840	840
		TOTAL VACCINATION	2,400	1,600	2,000	3,233
		TOTAL SANITATION AND VACCINATION, PROVINCIAL	25,100	9,200	24,700	11,751
		SANITATION AND VACCINATION, LOCAL.				
		VACCINATION.				
		Establishment.				
36	42	Vaccinators and Assistants (on less than 200)	13,560	10,820	10,820	11,244
		Allowances.				
		Travelling Allowance of Vaccinators	7,140	6,920	5,600	5,562
		Contingencies.				
		Office Expenses and Miscellaneous	100	60	80	55
		TOTAL SANITATION AND VACCINATION, LOCAL	20,800	17,800	16,500	16,861
		Total Sanitation and Vaccination	45,900	27,000	41,200	28,612
		Grants for Medical Purposes.				
		Supplies and Services.				
		Contributions to Countess of Dufferin's Fund	4,000	4,000	4,000	4,000
		Contributions to Municipalities	3,000	3,000	1,000	3,860
		Total Grants for Medical Purposes	7,000	7,000	5,000	7,860
		Medical School and College.				
		SCHOLARSHIPS.				
		MEDICAL COLLEGES.				
		Medical Scholarships, Calcutta	800	500	500	485
		Hospital Assistant Scholarships, Madras	1,200	1,200	1,200	1,063
		MEDICAL SCHOOLS.				
		Medical Scholarships, Burma	2,000	2,300	1,300	1,040
		Total Medical School and College	4,000	4,000	3,000	2,588

24.—MEDICAL—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		LOWER BURMA—*contd.*				
		Lunatic Asylum.				
		Salaries.				
1	1	Superintendent (250)	3,000	3,000	3,000	3,250
1	1	Assistant Surgeon (150)	1,800	1,700	1,800	...
1	1	Hospital Assistant (82½)	990	1,100	990	868
		Total Salaries	5,790	5,800	5,790	4,118
		Establishment.				
1	1	Overseer (200)	2,400	2,400	2,400	2,400
15	23	Guards	4,332	2,900	2,940	2,880
5	3	Servants	504	816	816	816
		Total Establishment	7,236	6,116	6,156	6,096
		Supplies and Services.				
		Deportation of Lunatics	150	20	150	200
		Diet	18,000	18,000	15,000	15,485
		Clothing	1,200	900	900	1,055
		Country Medicines	120	100	120	124
		Medicines supplied by the Military Department	330	330	390	159
		Raw Materials for Manufacture	1,000	700	1,600	718
		Purchase of Live Stock	150	...	150	255
		Total Supplies and Services	20,950	20,050	18,310	17,996
		Contingencies.				
		Postage Charges	20	20	20	20
		Telegram Charges	10	10	10	10
		Office Expenses and Miscellaneous	994	904	1,114	925
		Total Contingencies	1,024	934	1,144	955
		Total Lunatic Asylum	35,000	32,900	31,400	29,165
		Lock Hospitals.				
		Salaries.				
		Allowance to Civil Surgeon (100)	...	100	1,200	1,200
2	—	Hospital Assistants (on less than 200)	...	50	600	402
		Total Salaries	...	150	1,800	1,602
		Establishment.				
1	—	Matron (20)	...	80	240	240
5	—	Servants	...	102	600	600
		Total Establishment	...	182	840	840
		Supplies and Services.				
		Diet of Patients	...	102	1,000	489
		Clothing and Bedding	...	...	50	...
		Country Medicines	...	2	50	6
		Medicines supplied by the Military Department	...	...	300	30
		Total Supplies and Services	...	104	1,400	525
		Contingencies.				
		Rents, Rates, and Taxes	...	...	...	20
		Office Expenses and Miscellaneous	...	64	160	58
		Total Contingencies	...	64	160	78
		Total Lock Hospitals	...	500	4,200	3,045
		Chemical Examiner.				
		Salaries.				
1	1	Chemical Examiner (200)	2,400	1,800	1,800	1,800
		Establishment.				
2	3	Servants	384	370	240	240
		Supplies and Services.				
		Chemicals	500	500	750	477
		Instruments	256	150	150	292
		Total Supplies and Services	756	650	900	769
		Contingencies.				
		Postage Charges	60	60	20	42
		Telegram Charges	...	...	5	1
		Office Expenses and Miscellaneous	200	120	235	951
		Total Contingencies	260	180	260	994
		Total Chemical Examiner	3,800	3,000	3,200	3,803

24.—MEDICAL—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Upper Burma.				
		Medical Establishment.				
		District Medical Officers.				
		Salaries.				
2	2	Surgeons Major (950, 850)	21,600	14,600	21,600	
5	4	Surgeons (2—550, 400, 100)	19,200	29,400	33,000	
12	11	Uncovenanted Medical Officers (1-450, 10-350)	47,400	50,400	50,400	
...	1	Honorary Surgeon (700)	8,400	2,000	...	
...	1	Assistant Surgeon (300)	4,200	4,200	...	
		Allowance to Military Surgeon in charge of Hospitals	600	600	600	
		Total Salaries	1,01,400	1,01,200	1,05,600	
		Allowances.				
		Travelling Allowances	11,600	11,800	11,600	
		Total Medical Establishment	1,13,000	1,13,000	1,17,200	1,06,528
		Hospitals and Dispensaries.				
		Moffussil Hospitals and Dispensaries.				
		Salaries.				
21	21	Hospital Assistants (on less than 200)	17,900	15,000	18,060	14,908
		Establishment.				
21	17	Compounders	4,992	7,000	5,900	5,488
76	79	Servants	11,110	9,000	11,100	8,161
		Total Establishment	16,102	16,000	17,000	13,649
		Allowances.				
		Travelling Allowances of Officers	2,000	2,000	3,950	1,563
		Supplies and Services.				
		Diet of Patients	6,000	6,000	5,970	6,179
		Clothing	500	500	500	638
		Medicines and Instruments supplied by Military Department	12,000	10,500	10,950	9,534
		Country Medicines	3,500	3,500	2,950	3,274
		Petty Construction and Repairs	1,000	1,000	1,000	715
		Total Supplies and Services	23,000	21,500	21,370	20,340
		Contingencies.				
		Postage Charges	400	340	340	323
		Telegram Charges	250	200	250	264
		Purchase of Furniture	500	200	15,000	346
		Office Expenses and Miscellaneous	3,848	3,760	2,830	3,310
		Total Contingencies	4,998	4,500	18,420	4,243
			64,000			
		Deduct—Probable Savings	3,000	...	...	...
		Hospitals and Dispensaries, Imperial	61,000	59,000	78,800	54,703
		Ditto Ditto Local	...	4,600	1,000	1,778
		Total Hospitals and Dispensaries	61,000	63,600	78,900	56,481

25.—POLITICAL.

Lower Burma.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Imperial.	Rs.	Rs.	Rs.	Rs.
Entertainment of Envoys and Chiefs	500	500	1,000	565
Durbar Presents and Allowances to Vakeels, etc.	5,000	4,500	8,000	4,698
Refugees and State Prisoners	7,500	7,000	14,000	2,212
Miscellaneous	4,000	3,000	8,000	3,286
Total Imperial	17,000	15,000	31,000	10,761
Provincial.				
Miscellaneous	...	...	...	135
Total Lower Burma	17,000	15,000	31,000	10,896
Upper Burma.				
Imperial.				
Political Agents	2,35,000	2,30,000	2,30,000	2,34,003
Entertainment of Envoys and Chiefs	3,500	1,200	4,000	1,523
Durbar Presents and Allowances to Vakeels, etc.	4,500	3,000	5,400	4,203
Refugees and State Prisoners	4,000	4,000	3,000	1,854
Special Political Expenditure	30,000	43,000	...	72,486
Miscellaneous	32,000	26,800	44,600	36,608
Total Upper Burma	3,09,000	3,08,000	2,87,000	3,50,677
TOTAL	3,26,000	3,23,000	3,18,000	3,61,573

DETAILS.

Lower Burma.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Miscellaneous.				
Miscellaneous, Imperial.				
Supplies and Services.				
Rewards for Intelligence	1,300	1 200	3,600	1,624
Presents to Hill Chiefs	1,200	300	1,400	214
Total Supplies and Services	2,500	1,500	5,000	1,838
Contingencies.				
Miscellaneous	1,500	1,500	3,000	1,448
Total Miscellaneous, Imperial	4,000	3,000	8,000	3,286
" " Provincial	...	...	...	135
Total Miscellaneous	4,000	3,000	8,000	3,421

Numbers. 1892-93.	Numbers. 1893-94.	Upper Burma. Political Agents.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Salaries.				
2	2	Superintendents, Shan States (1—2,250 and 1—1,250—1,500)	42,000	42,000	43,800	45,170
1	1	Assistant do. do. (900)	10,800	11,480	10,800	8,273
13	13	Officers on special duty on varying salaries	76,752	68,000	72,400	82,545
		Total Salaries	1,29,552	1,21,480	1,27,000	1,35 988
		Establishment.				
		Political Agents—				
1	1	Interpreter (on 200 and over)	3,300	4,700	2,625	5,152
6	13	Interpreters (on less than 200)	4,620		2,160	
18	18	Clerks (on less than 200)	19,824	19,000	16,880	16,323
35	46	Servants	6,948	4,200	5,076	4,256
		Temporary Establishment	2,000	2,000	5,096	3,270
		Medical Establishment—				
		Allowance to Military Surgeons	1,200	900	1,200	...
2	2	Civil Surgeons (450)	10,800	11,600	8,400	8,024
3	2	Hospital Assistants (on less than 200)	2,040	2,100	2,340	1,578
3	3	Vaccinators (on less than 200)	684	600	660	472
2	2	Compounders (on less than 200)	600	800	600	649
7	8	Servants	1,200	1,140	1,140	1,029
		Elephant Establishment—				
8	15	Mahouts	2,952	1,400	1,752	1,468
7	9	Grass-cutters	1 512	1 000	1,176	904
10	15	Mule Establishment—Drivers	2,220	540	1,260	789
		Total Establishment	59,900	49,980	50,365	43,914
		Carried over	1,89,452	1,71,460	1,77,365	1,79,902

25.—POLITICAL—*concluded.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
UPPER BURMA—*contd.*				
Political Agents—Brought forward	1,89,452	1,71,460	1,77,365	1,79,902
Allowances.				
Political Agents—				
Travelling Allowance of Officers	20,000	20,000	21,000	21,743
Ditto Establishment	3,500	4,200	4,000	2,436
Medical Establishment—				
Travelling Allowances of Officers	3 500	3,000	4,200	4,563
Ditto Vaccinators	300	300	300	328
Total Allowances	27,300	27,500	29,500	29,070
Supplies and Services.				
Political Agents—				
Purchase and Repair of Tents	500	...	500	7
Purchase of Elephants	...	12,000	...	..
Total Supplies and Services	500	12,000	500	7
Contingencies.				
Political Agents—				
Postage Charges	500	500	500	428
Telegram Charges	5,000	4,500	6,000	4,597
Tour Charges	2,300	2,000	2,000	2,471
Office Expenses and Miscellaneous	7,750	7,640	14,820	12,524
Medical Establishment—				
Hospital Expenses	3,000	2,500	3,425	3,060
Elephant Establishment—				
Office Expenses and Miscellaneous	2,600	1,300	1,000	1,478
Mule Establishment—				
Office Expenses and Miscellaneous	1,000	600	1,032	466
Total Contingencies	22,150	19,040	28,777	25,024
	2,39,402		2,36,142	
Deduct—Probable Savings	*4,402*		*6,142*	
Total Political Agents	2,35,000	2,30,000	2,30,000	2,34,003
Special Political Expenditure.				
Kaing Ton Chiengmai Mission	...	...	..	44,925
Anglo-Siamese Boundary Commission	25,000	35,000	...	713
Other Charges	5,000	8,000	...	26,848
Total Special Political Expenditure	30,000	43,000	..	72,486
Miscellaneous.				
Supplies and Services.				
Rewards for Intelligence	8,000	5,000	7,500	7,016
Presents to Hill Chiefs	2,300	1,000	2,700	2,172
Petty Construction and Repairs	700	600	1,000	17
Total Supplies and Services	11,000	6,600	11,200	9,205
Contingencies.				
Rents, Rates, and Taxes	3,000	2,700	2,040	1,932
Miscellaneous Charges	18,000	17,500	31,360	25,471
Total Contingencies	21,000	20,200	33,400	27,403
Total Miscellaneous	32,000	26,800	44,600	36,608

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

LOWER BURMA.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Archæological Department	10,000	1,700	10,000	10,166
Veterinary and Stallion Charges	9,000	8,300	...	...
Census	...	8,000	8,000	85,456
TOTAL IMPERIAL	19,000	18,000	18,000	95,622
PROVINCIAL.				
Exploration of Petroleum, Coal, etc.	6,000	12,000	8,500	24,480
Provincial Museums	3,000	3,000	3,000	3,028
Imperial Institute	500	500	...	...
Donations to Scientific Societies	2,400	3,000	2.400	2,350
Experimental Cultivation	2,600	2,600	3,500	712
Public Exhibitions and Fairs	2,000	1,000	1,600	747
Veterinary and Stallion Charges	20,500	20,900	31,400	24,536
Botanical and other Public Gardens	1,000	1,000	1,000	1,000
Provincial Statistics	12,000	10,000	5,600	4,781
Inspector of Factories	1,000	1,000	...	.
TOTAL PROVINCIAL	51,000	55,000	57,000	61,643
Carried over	70,000	73,000	75,000	1,57,265

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

	Budget Estimate, 1893-94.	Revised Estimate 1892-93.	Budget Estimate 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
LOWER BURMA—Brought forward	70,000	73,000	75,000	1,57,265
LOCAL.				
Veterinary and Stallion Charges	11,000	9,800	11,200	9,428
Provincial Statistics	...	200	800	545
TOTAL LOCAL	11,000	10,000	12,000	9,973
TOTAL LOWER BURMA	81,000	83,000	87,000	1,67,238
UPPER BURMA.				
IMPERIAL.				
Exploration of Petroleum, Coal, etc.	1,000	1,000	1,000	2,185
Botanical Survey	500	800	...	200
Experimental Cultivation	24,000	24,500	24,000	25,446
Public Exhibition and Fairs	2,000	1,000	1,000	2,324
Veterinary and Stallion Charges	6,000	2,000	5,400	1,589
Census	...	...	...	1,629
Provincial Statistics	4,900	4,700	4,600	4,387
TOTAL IMPERIAL	39,000	34,000	36,000	37,760
LOCAL.				
Veterinary and Stallion Charges	...	1,000	3,000	1,277
TOTAL UPPER BURMA	39,000	35,000	39,000	39,037
TOTAL	1,20,000	1,18,000	1,26,000	2,06,275

DETAILS.

Numbers. 1892-93.	Numbers. 1893-94.		Budget Estimate 1893-94.	Revised Estimate 1892-93.	Budget Estimate, 1892-93	Accounts, 1891-92
		LOWER BURMA.				
		Archæological Department.				
		Salaries.	Rs.	Rs.	Rs.	Rs.
1	1	Government Archæologist (500)	6,000	940	6,000	5,383
1	1	Assistant ditto (70)	840	...	840	...
		Total Salaries	6,840	940	6,840	5,383
		Establishment.				
1	1	Clerk (50)	600	190	600	2,043
1	1	Servant	144	...	144	...
		Total Establishment	744	190	744	2,043
		Allowances.				
		Travelling Allowance	1,200	...	1,200	453
		Supplies and Services.				
		Preservation of Archæological Remains	100	...	100	...
		Purchase of Photographs	100	570	100	1,897
		Total Supplies and Services	200	570	200	1,897
		Contingencies.				
		Office Expenses and Miscellaneous	1,016	...	1,016	390
		Total Archæological Department	10,000	1,700	10,000	10,166
		Exploration of Petroleum, Coal and Minerals.				
		EXPLORATION OF PETROLEUM, COAL AND MINERALS	6,000	6,000	1,000	...
		TIN MINES.				
		Salaries.				
1		Prospector	...	1,703	5,000	11,062
		Establishment.				
—		Clerks	...	...	...	380
—		Bracehead Men and Borers (on less than 200)	...	...	...	142
—		Carpenters, Blacksmiths and Bellowsmen (on less than 200)	...	...	...	713
2		Helps (30)	...	107	720	1,087
2		Servants (15)	...	380	264	1,422
		Hospital Assistants	...	330	...	...
		Total Establishment	...	817	984	3,744
		Contingencies.				
		Office Expenses and Miscellaneous	...	3,480	1,516	9,683
		TOTAL TIN MINES	...	6,000	7,500	24,489
		Total Exploration of Petroleum, Coal and Minerals	6,000	12,000	8,500	24,489
		Provincial Museums.				
		Supplies and Services.				
		Grants-in-aid to Phayre Museum	3,000	3,000	3,000	3,028
		Donations to Scientific Societies.				
		Supplies and Services.				
		Agri-Horticultural Societies	2,400	3,000	2,400	2,350

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		LOWER BURMA—*contd.*				
		Experimental Cultivation.				
		EXPERIMENTAL FARMS	2,400	2,400	2,200	712
		AGRICULTURAL DEPARTMENT	200	200	1,300	...
		Total Experimental Cultivation	2,600	2,600	3,500	712
		Veterinary and Stallion Charges.				
		PREVENTION OF CATTLE DISEASE, PROVINCIAL.				
		Salaries.				
1	—	Instructor (900)	...	1,200	9,450	8,975
1	1	Assistant Instructor (250)	3,000	3,000	3,000	2,500
		Total Salaries	3,000	4,200	12,450	11,475
		Establishment.				
1	1	Interpreter	1,260	1,200	1,320	1,200
1	1	Veterinary Assistant (on less than 200)	600	575	480	475
1	1	Clerk (50)	600	600	600	600
4	5	Servants	612	555	552	347
		Total Establishment	3,072	2,930	2,952	2,622
		Allowances.				
		Travelling Allowances	2,400	2,400	2,400	1,451
		Allowances to Pupils (10)	4,800	4,800	6,000	2,928
		Total Allowances	7,200	7,200	8,400	4,379
		Supplies and Services.				
		Petty Construction and Repairs	300	50	500	14
		Medicines and Instruments	1,200	950	1,200	835
		Total Supplies and Services	1,500	1,000	1,700	849
		Contingencies.				
		Prizes	300	200	200	...
		Postage Charges	200	150	200	188
		Telegram Charges	50	70	50	35
		Rents, Rates, and Taxes	1,700	1,700	1,700	1,339
		Office Expenses and Miscellaneous	378	450	748	581
		Total Contingencies	2,628	2,570	2,898	2,143
		TOTAL PREVENTION OF CATTLE DISEASE, PROVINCIAL	17,400	17,900	28,400	21,468
		PREVENTION OF CATTLE DISEASE, LOCAL.				
		Establishment.				
		14—Veterinary Assistants (on less than 200)	6,480	6,000	6,960	5,817
		Allowances.				
		Travelling Allowances	2,200	2,200	2,600	2,168
		Contingencies.				
		Office Expenses and Miscellaneous	2,320	1,600	1,640	1,443
		TOTAL PREVENTION OF CATTLE DISEASE, LOCAL	11,000	9,800	11,200	9,428
		BULL AND STALLION CHARGES, PROVINCIAL.				
		Salaries.				
		Allowance to Hospital Assistant (10)	120	120	120	36
		Establishment.				
4	4	Grooms	696	696	696	752
3	3	Grass-cutters	300	204	204	190
		Total Establishment	996	900	900	942
		Supplies and Services.				
		Purchase of Bulls and Stallions	1,000	1,000	1,000	1,202
		Contingencies.				
		Office Expenses and Miscellaneous	984	980	980	888
		TOTAL BULL AND STALLION CHARGES, PROVINCIAL	3,100	3,000	3,000	3,068
		Total Veterinary and Stallion Charges	31,500	30,700	42,600	33,964
		TOTAL PROVINCIAL SUB-HEADS	20,500	20,000	31,400	24,536
		TOTAL LOCAL SUB-HEADS	11,000	9,800	11,200	9,428

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*concluded.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
LOWER BURMA—*contd.*				
Botanical and other Public Gardens.				
Supplies and Services.				
DALHOUSIE PARK	1,000	1,000	1,000	1,000
Provincial Statistics.				
PROVINCIAL STATISTICS, PROVINCIAL.				
REGISTRATION OF INLAND TRADE.				
Establishment.				
Numbers. 1892-93. 1893-94.				
1 1 Clerk (220)	2,640	6,890	2,400	4,625
9 16 Clerks (less than 200)	6,000		2,400	
1 14 Servants	1,752	1,510	156	156
Total Establishment	10,392	8,400	4,956	4,781
Contingencies.				
Office Expenses and Miscellaneous	1,608	1,600	644	...
TOTAL PROVINCIAL STATISTICS, PROVINCIAL	12,000	10,000	5,600	4,781
PROVINCIAL STATISTICS, LOCAL.				
REGISTERING BIRTHS AND DEATHS.				
Establishment.				
Numbers. 1892-93. 1893-94.				
2 — Clerks (50, 15)	...	200	780	545
Contingencies.				
Office Expenses and Miscellaneous	...	...	20	...
TOTAL PROVINCIAL STATISTICS, LOCAL	...	200	800	545
Total Provincial Statistics	12,000	10,200	6,400	5,326

27.—TERRITORIAL AND POLITICAL PENSIONS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL.				
LOWER BURMA.	Rs.	Rs.	Rs.	Rs.
Charitable Allowances	27,000	27,000	26,000	25,207
UPPER BURMA.				
Charitable Allowances	1,27,000	1,36,000	1,30,000	1,29,026
TOTAL	1,54,000	1,63,000	1,56,000	1,54,233

DETAILS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
LOWER BURMA.				
Charitable Allowances.	Rs.	Rs.	Rs.	Rs.
Delhi Family.				
Not exceeding Rs. 5,000 per annum	17,740	17,740	16,740	15,885
Miscellaneous.				
Not exceeding Rs. 5,000 per annum—				
Members of the Ex-Royal Family of Burma	...	...	...	57
Refugee Princes	5,000	5,000	5,000	5,005
Talifoo Refugee Prince	3,600	3,600	3,600	3,600
Shan and other Chiefs	660	660	660	660
Officials of the late Burmese Government	...	...		...
Total Charitable Allowances	27,000	27,000	26,000	25,207
UPPER BURMA.				
Charitable Allowances.				
Miscellaneous.				
Officials of the late Burmese Government exceeding Rs. 5,000 per annum—				
Kinwan Mingui	9,000	9,000	9,000	9,000
Not exceeding Rs. 5,000 per annum—				
Members of the Ex-Royal Family of Burma	82,560	85,000	80,000	80,561
Officials of the late Burmese Government	30,400	35,000	38,000	37,615
Shan and other Chiefs	5,040	7,000	3,000	1,850
Total Charitable Allowances	1,27,000	1,36,000	1,30,000	1,29,026

29.—SUPERANNUATION ALLOWANCES AND PENSIONS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
LOWER BURMA.				
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
Superannuation and Retired Allowances	2,70,000	2,63,000	2,40,000	2,36,180
Gratuities	10,000	14,000	10,000	5,004
Refunds	...	...	...	...
TOTAL PROVINCIAL	2,80,000	2,77,000	2 50 000	2,41,184
LOCAL.				
Superannuation and Retired Allowances	1,000	1,000	1,000	1,040
Gratuities	1,000	1,000	1,000	215
TOTAL LOCAL	2,000	2,000	2,000	1,255
TOTAL LOWER BURMA	2,82,000	2,79,000	2,52,000	2,42,439
UPPER BURMA.				
IMPERIAL.				
Superannuation and Retired Allowances	26,000	22,000	20,000	18,463
Gratuities	7,000	8,000	6,000	6,486
TOTAL UPPER BURMA	33,000	30,000	26,000	24,949
TOTAL	3,15,000	3,09,000	2,78,000	2,67,388

DETAILS.

	Budget Estimate, 1892-93.	Lapsed since the date of framing the Budget Estimate, 1892-93.*	Amount payable in 1893-94.	Add new Pensions and Retired Allowances granted since the date of the last Estimate. †	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Accounts, 1891-92.
LOWER BURMA. Superannuation, etc., Allowances.							
SUPERANNUATION, ETC., PROVINCIAL.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Departments.							
Land Revenue	1,32,211	15,265	1,16,946	28,863	1,45,809		
Customs	20,537	...	20,537	...	20,537		
Forest	3,171	...	3,171	134	3,305		
Postal	1,550	...	1,550	1,737	3,287		
Telegraph	884	884	...	350	350		
General Administration	1,387	...	1,387	2,581	3,968		
Law and Justice	18,952	5,600	13,352	330	13,682		
Police	38,089	2,149	35,940	6,052	41,992		
Marine	3,639	2,640	999	2,160	3,159		
Education	2,892	...	2,892	768	3,660		
Medical	846	306	540	522	1,062		
Scientific and other Minor Departments.	...	...	...	222	222		
Printing	396	...	396	...	396		
Public Works	10,101	...	10,101	2,670	12,771		
Madras Government	1,776	1,776					
Bengal Government	294	294					
India Government	3,275	3,275					
New pensions in excess of lapses	...	...	...	...	15,800		
TOTAL SUPERN., ETC., PROVL.	2,40,000	32,189	2,07,811	46,389	2,70,000	2,63,000	2,36,180
SUPERANNUATION, ETC., LOCAL	1,000	...	...	...	1,000	1,000	1,040
Total Supern., etc.	2,41,000				2,71,000	2,64,000	2,37,220
UPPER BURMA. Superannuation etc., Allowances.							
Land Revenue	645	...	645	...	645		
Postal	470	...	470	...	470		
Telegraph	264	...	264	...	264		
Police	14,668	469	14,199	5,658	19,857		
Medical	600	...	600	390	990		
Public Works	3,353	...	3,353	421	3,774		
Total Superannuation, etc., Allowances.	20,000	469	19,531	6,469	26,000	22,000	18,463

* The deductions shown in this column include the Superannuation Allowances transferred for payment to other Governments.
† Includes Superannuation Allowances transferred for payment from other Governments.

30.—STATIONERY AND PRINTING.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
LOWER BURMA.				
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
Stationery purchased in the Country	10,000	8,850	10,000	10,040
Government Presses	2,84,000	3,00,000	2,68,800	2,52,454
Printing at Private Presses	...	100	100	51
Stationery supplied from Central Stores	1,52,000	1,48,000	1,48,000	1,36,644
Refunds	...	50	100	60
TOTAL LOWER BURMA	4,46,000	4,57,000	4,27,000	3,99,249
Carried over	4,46,000	4,57,000	4,27,000	3,99,249

30.—STATIONERY AND PRINTING—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Brought forward	4,46,000	4,57,000	4,27,000	3,99,249
UPPER BURMA.				
IMPERIAL.				
Stationery purchased in the Country	7,000	6,900	4,900	4,966
Printing at Private Presses	...	100	100	22
Stationery supplied from Central Stores	20,000	19,000	19,000	14,853
TOTAL UPPER BURMA	27,000	26,000	24,000	19,841
TOTAL	4,73,000	4,83,000	4,51,000	4,19,090

DETAILS.

LOWER BURMA.	Budget Estimate 1893-94.	Revised Estimate, 1892-93.	Budget Estimate 1892-93.	Accounts, 1891-92.
Stationery purchased in the Country.	Rs.	Rs.	Rs.	Rs.
3.—Land Revenue—				
Deputy Commissioner	2,000	1,800	2,500	2,378
Settlement Survey	1,000	450	500	584
Land Records	1,200	900	900	988
6.—Stamps	...	...	...	1
9.—Customs	300	300	300	328
10.—Assessed Taxes	...	...	30	15
12.—Registration	...	...	20	4
18.—General Administration—				
Civil Office of Account and Audit	500	400	500	584
Currency Department	...	...	50	...
Civil Secretariat	600	600	400	457
Financial Commissioner	200	200	200	213
Commissioners	450	450	400	419
19A.—Law and Justice—				
Recorder's Court	150	150	200	161
Government Advocate	100	100	100	34
Judicial Commissioner	150	150	200	178
Civil and Sessions Court	50	50	50	38
Court of Small Causes	150	150	150	270
Deputy Commissioners	2,000	2,000	1,950	2,199
19B.—Jails	100	100	100	108
20.—Police—				
Superintendence	200	200	350	260
District Superintendence	600	600	700	669
21.—Marine	100	100	50	21
22.—Education—				
Direction	50	50	100	53
Inspector of Schools	50	50	100	48
24.—Medical—Medical Establishment—Superintendence	50	50	50	26
30.—Stationery and Printing—Government Presses	...	...	100	...
Total Stationery purchased in the Country	10,000	8,850	10,000	10,040

Numbers. 1892-93.	Numbers. 1893-94.	Government Presses.	Budget Estimate 1893-94.	Revised Estimate, 1892-93.	Budget Estimate 1892-93.	Accounts, 1891-92.
		SECRETARIAT PRESS.				
		Salaries.				
1	1	Superintendent (600—850)	9,600	9,300	9,000	8,700
		Establishment.				
1	1	Clerk (200)	2,400	7,000	2,400	6,547
4	4	Clerks (less than 200)	4,800		4,800	
2	2	Printers (200 and over)	6,000	14,000	6,000	13,833
6	6	Printers (less than 200)	8,100		8,100	
2	2	Examiners (200 and over)	5,400	11,500	5,400	11,956
5	5	Examiners (less than 200)	8,700		8,700	
7	7	Readers (less than 200)	3,360	3,200	3,360	3,153
44	44	Compositors (less than 200)	17,400	16,200	17,400	16,207
70	70	Pressmen	14,556	13,500	14,556	12,908
8	8	Servants	1,056	1,100	1,056	1,034
		Extra or Overtime Establishment	1,34,000	1,65,000	1,32,000	1,30,834
		Total Establishment	2,05,772	2,31,500	2,03,772	1,96,472
		Carried over	2,15,372	2,40,800	2,12,772	2,05,172

30.—STATIONERY AND PRINTING—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
LOWER BURMA—*contd.*	Rs.	Rs.	Rs.	Rs.
Government Presses—*contd.*				
SECRETARIAT PRESS—Brought forward	2,15,372	2,40,800	2,12,772	2 05,172
Allowances.				
House-rent Allowances	840	840	840	840
Supplies and Services.				
Cost of Materials and Stock	25,700	16,000	19,116	12,672
Contingencies.				
Postage Charges	10,000	10,000	9,600	8,825
Telegram Charges	100	100	100	82
Rents, Rates, and Taxes	1,000	1,000	972	972
Freight, Shipping, and Landing Charges	4,500	4,500	4,500	5,777
Office Expenses and Miscellaneous	26,488	26,760	20,900	18 114
Total Contingencies	42,088	42,360	36,072	33,770
Total Government Presses	2,84,000	3,00,000	2,68,800	2,52,454
UPPER BURMA.				
Stationery purchased in the Country.				
3.—Land Revenue—				
Deputy Commissioner	2,500	2,500	2,000	1,759
Land Records	50	50	50	44
Settlement Survey	800	800	200	261
18.—General Administration—				
Commissioner	500	450	400	459
19A.—Law and Justice—				
Judicial Commissioner	250	250	100	168
Deputy Commissioner	1,350	1,300	900	1,077
Civil and Sessions Court	100	100	100	60
19B.—Jails	50	50	50	55
20.—Police—				
District Superintendent	200	200	400	567
Commandants	600	600	400	211
21.—Marine	250	250	...	...
22.—Education—				
Inspector of Schools	150	150	100	
24.—Medical—				151
Hospitals and Dispensaries	100	100	100	90
25.—Political	100	100	100	46
Total Stationery purchased in the Country	7,000	6,900	4,900	4,966

32.—MISCELLANEOUS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate 1892-93.	Accounts, 1891-92.
LOWER BURMA.				
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Charges for Remittance of Treasure	3,000	3,000	10,000	5,817
Miscellaneous Refunds	...	...	...	65
PROVINCIAL.	3,000	3,000	10,000	5,882
Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations	1,000	1,000	2,000	3,048
Rewards for Proficiency in Oriental Languages, and Allowance to Language Examination Committees	4,000	4,000	8,000	7,774
Cost of Books and Publications	300	300	300	241
Donations for Charitable Purposes	1,500	1,500	2,000	1,459
Charges on account of European Vagrants	100	100	...	...
Rewards for Destruction of Wild Animals	10,000	9,000	10,000	9,770
Petty Establishments	12,000	11,000	13,000	4,252
Rents, Rates, and Taxes	10,000	10,000	9,000	9,180
Miscellaneous and Unforeseen Charges	3,500	3,500	5,000	2,654
Miscellaneous Refunds	600	600	700	120
Contributions	5,000	...	...	...
TOTAL PROVINCIAL	48,000	41,000	50,000	38,498
LOCAL.				
Petty Establishments	50,500	42,500	45,400	48,444
Miscellaneous and Unforeseen Charges	(a) 9,500	10,500	(a) 9,600	3,690
Miscellaneous Refunds	...	..	...	16
TOTAL LOCAL	60,000	53,000	55,000	52,150
TOTAL LOWER BURMA	1,11,000	97,000	1,15,000	96,530

(a) Includes special contribution to the Maubin Municipality which should be adjusted in the accounts under "45.—Civil Works"

32.—MISCELLANEOUS—*continued.*

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Brought forward	1,11,000	97,000	1,15,000	96,530
UPPER BURMA.				
IMPERIAL.				
Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations	2,500	2,200	2,500	2,434
Rewards for Proficiency in Oriental Languages, etc.	9,000	8,800	8,000	11,107
Charges for Remittance of Treasure	6,000	6,000	6,000	8,530
Cost of Books and Publications	1,000	1,000	300	...
Donations for Charitable Purposes	500	5,500	1,000	29
Rewards for Destruction of Wild Animals	5,000	4,500	5,600	3,704
Petty Establishments	5,000	3,000	6,492	695
Irrecoverable temporary Loans written off	...	...	500	704
Rents, Rates, and Taxes	...	...	200	1,078
Miscellaneous and Unforeseen Charges	2,000	11,000	2,908	9,671
Miscellaneous Refunds	2,000	3,000	1,500	7,850
TOTAL IMPERIAL	33,000	45,000	35,000	45,892
LOCAL.				
Petty Establishments	42,700	37,600	36,700	38,078
Miscellaneous and Unforeseen Charges	...	100	1,000	700
Miscellaneous Refunds	300	300	300	215
TOTAL LOCAL	43,000	38,000	38,000	38,993
TOTAL UPPER BURMA	76,000	83,000	73,000	84,885
TOTAL	1,87,000	1,80,000	1,88,000	1,81,415

DETAILS.

LOWER BURMA. Petty Establishments. PETTY ESTABLISHMENTS, PROVINCIAL.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Circuit-house.				
19—Establishment (Durwans, etc.)	2,800	3,500	3,372	...
Contingencies	4,600	3,000	5,368	...
Conservancy.				
32—Establishment (Jemadars, Coolies, etc.)	4,600	4,500	4,260	4,252
TOTAL PETTY ESTABLISHMENTS, PROVINCIAL	12,000	11,000	13,000	4,252
PETTY ESTABLISHMENTS, LOCAL.				
Staging (Dák) Bungalow.				
10—Establishment (Chowkidars)	1,320	1,146	840	3,597
Contingencies	1,080	454	524	4,096
Total Staging (Dák) Bungalow	2,400	1,600	1,364	7,693
Conservancy.				
122—Establishment (Sweepers and Coolies)	16,164	8,520	11,164	8,225
Contingencies	136	180	540	127
Total Conservancy	16,300	8,700	11,704	8,352
Slaughter-house.				
5—Establishment (Goungs and Sweepers)	720	690	1,380	340
Contingencies	180	110	200	...
Total Slaughter-house	900	800	1,580	340
Cattle Market.				
14—Establishment (Goungs)	2,436	2,632	3,816	3,629
Contingencies	164	168	290	159
Total Cattle Market	2,600	2,800	4,106	3,788
Bazar.				
198—Establishment (Goungs, Peons, and Night Watchmen)	31,276	24,100	23,164	23,154
Contingencies	5,024	4,500	3,482	5,117
Total Bazar	36,300	28,600	26,646	28,271
	58,500			
Deduct—Probable Savings	8,000			
TOTAL PETTY ESTABLISHMENTS, LOCAL	50,500	42,500	45,400	48,444
Total Petty Establishments	62,500	53,500	58,400	52,696

33.—FAMINE RELIEF.

UPPER BURMA.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Famine Relief charges	...	1,000	...	534

38.—STATE RAILWAYS—INTEREST ON DEBT.

LOWER BURMA. *PROVINCIAL.*	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Interest on Debt	21,27,000	21,05,000	21,00,000	11,54,174

43.—IRRIGATION—MINOR WORKS AND NAVIGATION.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
UPPER BURMA.	Rs.	Rs.	Rs.	Rs.
LOCAL.				
In Charge of Civil Officers.				
Original Works	6,000	...	...	...
Salin Canal Charges	23,000	23,000	17,000	17,024
Sagu Canal Charges	37,000	37,000	26,000	26,343
TOTAL	66,000	60,000	43,000	43,367

45.—CIVIL WORKS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
LOWER BURMA.	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
In Charge of Civil Officers	2,05,000	2,42,000	2,42,000	3,78,667
LOCAL.				
In Charge of Civil Officers	3,00,000	1,42,000	1,78,000	71,840
TOTAL LOWER BURMA	5,05,000	3,84,000	4,20,000	4,50,507
UPPER BURMA.				
LOCAL.				
In Charge of Civil Officers	2,70,000	1,66,000	1,69,000	1,18,576
TOTAL	7,75,000	5,50,000	5,89,000	5,69,083

DETAILS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
LOWER BURMA.	Rs.	Rs.	Rs.	Rs.
In Charge of Civil Officers.				
PROVINCIAL.				
MISCELLANEOUS.				
Contribution to Municipal, Town and Cantonment Funds	2,05,000	2,42,000	2,42,000	3,78,667
LOCAL.				
CIVIL BUILDINGS.				
Original Works	80,000	14,000	11,000	...
Repairs	9,000	9,500	9,650	311
TOTAL CIVIL BUILDINGS	89,000	23,500	20,650	311
COMMUNICATIONS.				
Original Works	30,000	29,000	36,264	23,653
Repairs	42,000	31,500	36,514	24,314
TOTAL COMMUNICATIONS	72,000	60,500	72,778	47,967
MISCELLANEOUS PUBLIC IMPROVEMENTS.				
Original Works	90,000	28,000	51,750	4,531
Repairs	25,000	15,900	23,770	5,822
TOTAL MISCELLANEOUS PUBLIC IMPROVEMENTS	1,15,000	43,900	75,520	10,353
12—ESTABLISHMENT	21,000	12,200	7,532	10,965
TOOLS AND PLANT	2,700	1,600	1,320	471
MISCELLANEOUS.				
Refunds	300	300	200	1,773
TOTAL LOCAL	3,00,000	1,42,000	1,78,000	71,840
Total in Charge of Civil Officers	5,05,000	3,84,000	4,20,000	4,50,507

LOWER BURMA.

APPENDIX TO THE BUDGET ESTIMATE FOR 1893-94.

(*Numerical Strength of Sanctioned Establishments.*)

N. B.—The following Establishments are not shown in the Appendix, as some of them are located in one district only, while others are petty establishments, the details of which, as far as available, are given in the body of the Estimate.

Name of Establishment.	Reference to Estimate.	Where located.
	Page.	
3.—Land Revenue—		
Charges of District Administration—		
Process-serving Establishment(*a*)	19	For the Province.
Survey and Settlement—		
Revenue Survey by Local Agency	20 & 21	Ditto.
Land Records and Agriculture—		
Director of Land Records and Agriculture	22	Rangoon.
7.—Excise—		
Collectors', Commissioners', etc., Establishments—		
Patrol Establishment	29	Amherst.
9.—Customs—		
Sea Customs—		
Collectors' Offices and Preventive Establishments at different Ports	30-34	As noted in the Estimate.
18.—General Administration—		
Civil Offices of Account and Audit	39 & 40	Rangoon.
Currency Department	41	Ditto.
Staff and Household of Chief Commissioner	41	Ditto.
Civil Secretariat	41 & 42	Ditto.
Financial Commissioner	42	Ditto.
19A.—Law and Justice—Courts of Law—		
Recorder's Court	45	Rangoon.
Law Officers	45	Ditto.
Judicial Commissioner	45	Ditto.
Courts of Small Causes	46 & 47	Ditto.
19B.—Law and Justice—Jails—		
Jails—		
Superintendence	50	Rangoon.
School of Industry	50 & 51	Prome.
Jail Manufactures—		
Establishment (Central Jails)	53	Rangoon.
20.—Police—		
Superintendence	57	Rangoon.
District Executive Force—		
Other Police—Punitive Police (*a*)	58	Akyab.
Irregular Police, Sawki Chief	58	Toungboo.
Railway Police	60	For the Province.
21.—Marine—		
Salaries and allowances of Officers and men afloat—		
Sandoway Packet Service	67	Sandoway.
Light-houses and Light-ships	68-72	As noted in the Estimate.
22.—Education—		
Direction	73	Rangoon.
Inspection, Provincial—		
Inspectors, Eastern, Western and Central Circles	73	Ditto.
Government Schools, General—		
Secondary Schools for boys	74	Amherst.
Miscellaneous—		
Text-book Committee	77	Rangoon.
24.—Medical—		
Medical Establishment—		
Superintendence	80	Rangoon.
Sanitation and Vaccination—		
Sanitary Commissioner	81	Ditto.
Lunatic Asylum	83	Ditto.
Chemical Examiner	83	Ditto.
26.—Scientific and other Minor Departments—		
Archæological Department	87	Rangoon.
Veterinary and Stallion Charges—		
Prevention of Cattle Disease, Provl.	88	Ditto.
30.—Stationery and Printing—		
Government Presses—		
Secretariat Press	91	Rangoon.

(*a*) Numerical strength of these Establishments is not given in the Estimate.

Statement showing the numerical strength of the Sanctioned Establishments

3.—LAND

Reference Number.	Districts.	Survey and Settlement.										Charges of District Administration.									
		Survey and Settlement Parties.										General Establishments.				Sub-Divisional Establishments.		Revenue Establishments.			
		Officers.			Establishment.				Demarcation Survey.			Officers.									
		Settlement Officer.	Assistant Settlement Officers.	Superintendent.	Inspectors (below 200).	Clerks (below 200).	Holding markers.	Servants.	Demarcating Officer.	Clerk (below 200).	Servants.	Deputy Commissioners.	Assistant Commissioners.	Extra Assistant Commissioners.	Myooks.	Clerks of Myooks (below 200).	Servants of Myooks.	Clerks (200 and over).	Clerks (below 200).	Servants.	Elephant Establt., Mahouts and Grass-cutters.
1	Arakan Hill Tracts	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2
2	Akyab	...	...	...	...	...	...	...	...	...	...	1	1	3	8	12	12	2	9	6	...
3	Rangoon Town	...	...	...	...	...	...	...	...	...	...	1	3	2	7	...	...	1	4	3	...
4	Bassein	...	...	...	...	...	...	...	...	...	...	1	2	3	11	14	14	2	14	5	...
5	Hanthawaddy	...	...	...	...	...	...	...	...	...	...	1	2	1	8	8	8	2	13	8	...
6	Henzada	...	...	...	...	...	...	...	...	...	...	1	2	2	6	13	13	1	11	5	...
7	Kyouk Phyoo	...	...	...	...	...	...	...	1	...	1	1	1	3	7	6	5	...	11	5	...
8	Maubin	...	...	...	...	...	...	...	...	...	...	1	3	2	9	18	19	1	14	7	...
9	Mergui	...	1	...	2	10	22	15	...	...	...	1	...	...	7	11	9	...	7	3	...
10	Pegu	...	...	...	...	...	...	...	...	...	...	1	1	1	9	12	12	1	13	8	...
11	Prome	...	...	...	...	...	...	...	...	...	...	1	2	2	9	12	11	2	11	5	...
12	Sandoway	...	...	...	...	...	...	...	1	...	1	1	1	...	5	6	5	..	8	6	2
13	Shwegyin	...	...	...	...	...	...	...	1	1	2	1	2	3	6	10	9	1	11	6	...
14	Tavoy	...	...	...	...	...	...	...	...	...	...	1	1	3	6	6	6	1	6	2	...
15	Tharrawaddy	...	...	...	...	...	...	...	...	...	...	1	1	2	10	10	12	...	12	5	...
16	Thayetmyo	...	...	...	...	...	...	...	...	...	...	1	3	1	8	14	14	1	12	5	...
17	Tounghoo	...	...	...	...	...	...	...	...	...	...	1	2	3	6	10	6	1	14	5	2
18	Amherst	1	1	1	...	22	...	22	..	...	...	1	4	3	12	22	22	1	11	6	...
19	Salween	...	...	...	...	...	...	...	...	...	...	...	...	...	2	2	2	...	4	2	...
	Total	1	2	1	2	32	22	37	3	1	4	17	31	34	136	186	181	17	185	92	6

Circles and Divisions.	11.—Forest. B.—Establishments. Officers.				Subordinate Forest and Depôt Establishment.								Office Establishment.		
	Conservators.	Deputy Conservators.	Assistant Conservators.	Extra Assistant Conservators.	Rangers.	Foresters.	Guards.	Overseers.	Tindal.	Lascars.	Watchmen (Goung).	Peons.	Superintendents.	Clerks.	Servants.
Pegu Circle.															
G. T. Depôt and Agency	1	2	1	...	...	...	...	2	1	4	6	6	1	14	16
Rangoon	...	1	...	...	5	5	11	...	...	...	...	...	.	4	6
Tharrawaddy	...	1	...	3	2	10	15	...	...	...	...	...	...	5	5
Prome	...	1	1	...	2	7	12	...	...	...	1	2	...	3	3
Western	...	1	...	...	1	2	5	...	...	...	2	4	...	1	2
Tounghoo	...	1	...	1	3	6	8	...	...	...	2	2	...	3	4
Shwegyin	...	1	...	...	3	1	6	...	...	..	1	4	..	2	2
Thayetmyo	...	1	...	...	2	2	6	...	...	...	...	...	...	2	2
Total Pegu Circle	1	9	2	4	18	33	63	2	1	4	12	18	1	34	40
Tenasserim Circle.															
Attaram Division	1	2	...	2	4	19	7	...	...	...	...	...	1	9	14
Kadoe Revenue Station	...	1	...	...	2	6	26	...	...	...	...	...	...	5	4
South Tenasserim	...	...	...	1	...	8	3	...	...	...	...	...	...	2	2
Additional Establishment unappropriated	...	...	...	...	4	27	27	...	...	...	...	...	...	...	...
Total Tenasserim Circle	1	3	...	3	10	60	63	...	...	...	...	...	1	16	20
GRAND TOTAL	2	12	2	7	28	93	126	2	1	4	12	18	2	50	60

Reference Number.	Districts.	12.—Registration. District Charges. Clerks (below 200).
1	Arakan Hill Tracts	...
2	Akyab	1
3	Rangoon Town	4
4	Bassein	1
5	Hanthawaddy	2
6	Henzada	1
7	Kyouk Phyoo	...
8	Maubin	2
9	Mergui	...
10	Pegu	1
11	Prome	1
12	Sandoway	...
13	Shwegyin	...
14	Tavoy	1
15	Tharrawaddy	...
16	Thayetmyo	...
17	Tounghoo	...
18	Amherst	2
19	Salween	...
	Total	16

in each District, included in the Budget Estimate for 1893-94.

REVENUE.					6.—STAMPS.			7.—EXCISE.				PROVINCIAL RATES.	10.—ASSESSED TAXES.			
LAND RECORDS AND AGRICULTURE.					CHARGES FOR THE SALE OF GENERAL AND COURT-FEES STAMPS.			COLLECTORS', COMMISSIONERS', ETC., ESTABLISHMENTS.				COLLECTION OF RATES AND CESSES, LOCAL. (a)	Collection of Income Tax.			
Land Records.					General Stamps.		Court-fees Stamps.	District Establishments.					Establishment.			
Officers.	Establishment.				District Establishment.		Establt.	Distillery and Preventive Establishments.								
Superintendents (from 200 to 500).	Probationers.	Inspectors (below 200).	Clerks (below 200).	Measurers, guards, servants Chainman, etc.	Clerk (below 200).	Servants.	Stamp Vendors (below 200).	Excise Officers (200 and over).	Excise Officers (below 200).	Jemadars.	Peons.	Clerks (below 200).	Clerks (below 200).	Assessor (below 200).	Servants.	Reference Number.
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1
1	...	5	2	10	...	1	1	...	2	2	5	...	2	...	1	2
...	1	...	...	3	1	3	1	2	1	5	6	...	4	1	6	3
1	1	9	2	32	...	...	1	...	8	...	2	1	...	...	...	4
1	...	4	2	9	...	...	...	...	...	...	...	...	...	...	...	5
1	...	6	2	23	...	...	1	...	...	...	...	...	...	...	...	6
1	...	4	4	21	...	...	...	...	...	...	...	...	...	...	...	7
1	...	7	2	11	...	...	3	...	...	...	...	...	2	...	...	8
1	...	4	4	21	...	...	...	...	...	...	...	...	...	...	...	9
1	...	4	2	18	...	...	...	...	...	5	...	...	...	...	...	10
1	...	4	2	8	...	...	...	...	2	...	...	1	...	...	...	11
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	12
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	13
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	14
1	...	4	2	8	...	...	...	...	...	...	...	...	...	...	...	15
...	1	2	2	13	...	...	...	...	...	...	...	...	1	...	...	16
...	...	...	...	...	...	...	...	...	1	...	3	...	1	...	...	17
1	...	6	2	23	...	...	...	...	1	...	4	...	3	...	...	18
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	19
11	3	59	28	200	1	4	7	2	15	12	20	2	13	1	7	

15.—POST OFFICE.			18.—GENERAL ADMINISTRATION.						19A.—LAW AND JUSTICE—COURTS OF LAW.													
DISTRICT POST ESTABTS.			COMMISSIONERS.				GENERAL ESTABLISHMENT OF LOCAL FUNDS.		CIVIL AND SESSIONS COURTS.							CRIMINAL COURTS.					
Provincial.		Local.							Officers.		Establishment.			Process-serving Establishment.		Judicial Establishment.			Process-serving Establishment.		
																Officers.	Establishment.			Establishment.	
Clerks (below 200).	Village Post Masters, etc. (below 200).	Village Post Masters, etc. (below 200).	Commissioners.	Clerks (200 and over).	Clerks (below 200).	Servants.	Clerks (below 200).	Servant.	Judge.	Additional Judge.	Clerk (200 and over).	Clerks (below 200).	Servants.	Bailiffs (below 200).	Runners.	Cantonment Magistrates (allowance).	Clerks (below 200).	Servants.	Boat Establishment (Servants).	Bailiffs (below 200).	Runners.	Reference Number.
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3	5	...	...	...	1
...	...	37	1	1	6	8	2	...	...	...	...	...	...	...	...	...	18	20	...	1	41	2
4	...	...	1	2	7	8	...	...	...	...	...	...	...	...	...	1	13	24	...	...	5	3
...	...	32	1	2	7	9	1	...	...	...	...	...	...	...	...	...	10	18	...	2	66	4
...	...	35	...	...	...	...	1	...	...	...	...	...	...	...	...	...	8	9	...	2	23	5
...	...	34	...	...	...	...	1	...	...	...	...	...	...	...	...	...	10	17	...	2	46	6
...	...	9	...	...	...	...	1	...	...	...	...	...	...	...	...	...	8	9	5	1	18	7
...	...	44	...	...	...	...	1	...	...	...	...	...	...	...	...	...	12	16	...	1	48	8
...	...	2	...	...	...	...	1	...	...	...	...	...	...	...	...	...	3	5	...	1	6	9
...	...	40	...	...	...	...	1	1	...	...	...	...	...	...	...	...	11	14	...	2	43	10
...	...	20	...	...	...	...	1	...	...	1	...	2	3	...	...	...	14	22	...	3	41	11
...	...	11	...	...	...	...	1	...	...	...	...	...	...	...	...	...	3	4	...	1	8	12
...	...	27	...	...	...	...	1	...	...	...	...	...	...	...	...	...	11	14	...	3	24	13
...	2	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	6	9	...	1	9	14
...	...	34	...	...	...	...	2	...	...	...	...	...	...	...	...	...	10	16	...	1	26	15
...	...	15	...	...	...	...	1	...	...	...	...	...	...	...	...	1	12	13	...	1	20	16
...	...	5	...	...	...	...	1	...	...	...	...	...	...	...	...	1	10	11	...	1	14	17
...	...	49	1	1	8	10	1	...	1	...	1	6	7	2	9	...	23	34	...	2	36	18
...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	5	...	...	...	19
4	2	395	4	6	28	35	18	1	1	1	1	8	10	2	9	3	193	265	5	25	474	

(a) Numerical strength of these Establishments is not given in the Estimate.

Statement showing the numerical strength of the Sanctioned Establishments

Reference Number.	Districts.	19B.—LAW AND JUSTICE—JAILS.																	
		Jails.														District			
		Officers.						Clerical Establishment.		Warder Establishment.		Menial and other Establishments.		Hospital Charges.		Salaries.			
		Central Jails.			District Jails.			Central Jails.	District Jails.	Central Jails.	District Jails.	Central Jails.	Dist. Jails.	Central Jails.	District Jails.	Officers.		Police	
		Superintendents.	Jailors (200 and over).	Jailors (below 200).	Superintendents (allowances).	Jailors (200 and over.)	Jailors (below 200).	Clerks (below 200).	Clerks (below 200).	Warders.	Warders.	Servants.	Servants.	Hospital Assistants.	Hospital Assistants.	District Superintendents.	Assistant District Superintendents.	Inspectors.	Head Constables.
1	Arakan Hill Tracts	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	4	...
2	Akyab	...	...	...	1	...	1	...	1	...	36	...	1	...	1	1	1	3	5
3	Rangoon Town	1	1	2	...	...	...	5	...	96	...	1	...	3	...	1	5	14	13
4	Bassein	1	1	1	...	...	...	2	...	42	...	1	...	1	...	1	2	4	12
5	Hanthawaddy	1	1	6	...	...	...	...	...	67	...	...	...	1	...	1	1	3	7
6	Henzada	...	...	...	2	...	2	...	1	...	44	...	1	...	1	1	1	4	10
7	Kyouk Phyoo	...	...	...	1	...	1	...	1	...	18	...	...	...	1	1	...	3	5
8	Maubin	...	...	...	1	...	1	...	1	...	21	...	1	...	1	1	1	4	9
9	Mergui	...	...	...	...	...	1	...	...	...	11	...	...	...	...	1	...	1	5
10	Pegu	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	2	4	9
11	Prome	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	2	5	8
12	Sandoway	...	...	...	...	...	1	...	...	...	11	...	...	...	...	1	...	1	2
13	Shwegyin	...	...	...	1	...	1	...	1	...	21	...	1	...	1	1	1	6	7
14	Tavoy	...	...	...	1	...	1	...	1	...	18	...	...	...	1	1	...	2	4
15	Tharrawaddy	...	..	...	...	...	...	...	...	...	...	...	...	...	...	1	2	3	8
16	Thayetmyo	1	...	2	...	...	...	2	...	42	...	1	...	2	...	1	3	3	10
17	Tounghoo	...	...	...	1	1	...	...	2	...	36	...	1	...	1	1	1	4	8
18	Amherst	1	1	1	...	...	...	2	...	59	...	2	...	1	...	1	2	6	19
19	Salween	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1	1	4
	Total	5	4	12	8	1	9	11	8	306	216	5	5	8	7	19	25	75	145

Reference Number.	Districts.	22.—EDUCATION.									
		Inspection.				Government Schools, Special.					
		Provincial.		Local.		Training Schools for Masters and Mistresses.				Engineering and Surveying Schools.	
		Officers.		Officers.	Establishment.						
		Deputy Inspectors of Schools.	Sub-Inspectors of Schools.	Deputy Inspectors.	Clerks (below 200).	Masters (200 and over).	Masters (below 200).	Teachers (below 200).	Servants.	Masters (below 200).	Servants.
1	Akyab	...	...	1	1	1	3	...	3	2	4
2	Amherst	2	...	1	...	1	4	1	...	1	2
3	Rangoon Town	1	...	...	...	...	2	2	...	...	...
4	Bassein	1	...	1	...	...	...	...	...	1	2
5	Hanthawaddy	...	...	1	...	...	...	...	...	1	1
6	Henzada	...	...	1	...	...	...	...	...	1	1
7	Kyouk Phyoo	...	...	1	...	...	...	...	...	...	...
8	Maubin	1	...	1	...	...	...	...	...	2	1
9	Mergui	...	1	...	...	...	...	...	...	...	...
10	Pegu	...	...	1	...	...	...	...	...	1	1
11	Prome	...	...	1	1	...	...	...	...	1	2
12	Sandoway	...	1	...	...	...	...	...	...	1	1
13	Shwegyin	...	...	1	...	...	...	...	...	...	...
14	Tavoy	...	...	1	...	...	...	...	...	1	1
15	Tharrawaddy	...	...	1	...	...	...	..	...	1	2
16	Thayetmyo	...	...	1	...	...	...	...	...	1	1
17	Tounghoo	...	1	1	...	...	...	...	...	1	1
18	Salween	...	...	...	...	...	...	...	...	...	...
19	Arakan Hill Tracts	...	...	...	...	...	...	...	...	...	...
	Total	5	4	14	2	2	9	3	3	15	20

in each District, included in the Budget Estimate for 1893-94—continued.

20.—POLICE.																			21.—MARINE.							
Executive Force.			Special Police.													Village Police.		Cattle Pounds.	Salaries and Allowances of Officers and men afloat.		Marine Establishments.					
Establishment.			Salaries.	Establishment.									Hospital Charges.								Port Officer's Department.					
Force.		Clerical and other Estabt.	Officers.	Police Force.						Clerical and other Estabt.			Salaries.	Establishment.		Local.		Local	Steam Launch Establishment.		Officers.		Establishment.			
Sergeants.	Constables.	Servants.	Commanding Officer.	Inspectors.	Native Officers.	Non-Commissioned Officers.	Privates.	Armourers.	Followers.	Interpreter.	Clerks.	Servants.	Hospital Assistants (below 200).	Compounder.	Servants.	Gangs.	Headmen.	Pound-keepers.	Provincial. Crew.	Local. Crew.	Port Officer.	Asst. Port Officer.	Clerk (200 and above).	Clerks (below 200).	Servants.	Reference Number.
8	57	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1
19	334	1	...	...	...	..	...	...	...	...	..	...	...	..	...	70	...	1	...	6	...	..	..	3	1	2
46	539	2	1	1	40	160	2,000	2	1	...	3	29	1	...	8	...	...	...	35	...	1	1	1	9	10	3
39	263	...	...	...	...	...	...	...	...	...	..	...	...	...	...	42	...	1	...	4	...	...	...	..	...	4
24	189	1	...	...	...	...	...	...	...	...	..	...	...	...	...	34	...	2	...	5	...	..	...	..	...	5
33	243	1	...	...	...	...	...	...	...	...	..	...	...	...	...	23	...	...	...	...	...	...	...	.	...	6
17	277	...	...	...	...	...	...	...	...	..	..	...	...	...	...	44	...	...	...	...	...	...	...	...	...	7
42	244	...	...	...	...	...	...	...	...	...	...	...	...	...	...	46	...	4	...	14	...	...	...	...	...	8
15	124	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	..	...	15	...	...	...	...	...	...	9
28	180	3	...	...	...	...	...	...	...	...	...	...	...	...	...	27	...	14	...	6	..	...	...	..	...	10
44	334	2	...	...	..	...	...	...	...	...	...	...	...	...	...	39	...	1	...	...	...	...	..	..	1	11
11	93	...	...	...	...	...	...	...	...	...	...	...	...	...	...	6	...	...	6	...	...	...	...	..	...	12
31	130	2	...	...	...	...	...	...	...	...	...	...	...	...	...	9	...	12	...	4	...	...	..	...	...	13
13	166	...	...	...	...	...	...	...	...	...	...	...	...	...	...	12	...	...	...	...	...	...	...	...	...	14
26	172	4	...	...	...	...	...	...	...	...	..	...	...	...	...	22	51	6	...	...	...	...	...	...	...	15
85	722	3	...	...	...	...	...	...	...	...	...	...	1	...	2	20	...	1	...	4	...	...	...	...	...	16
30	274	1	1	1	24	96	1,200	2	1	1	3	5	...	1	4	10	...	3	...	...	...	...	...	..	...	17
57	563	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	...	18
9	102	1	...	...	...	...	...	...	...	...	.	...	...	...	...	12	...	...	...	...	...	...	...	..	...	19
577	5,006	21	2	2	64	256	3,200	4	2	1	6	34	2	1	14	416	51	45	56	43	1	1	1	14	12	

23.—ECCLESIASTICAL.							24.—MEDICAL.				
Ecclesiastical Establishments.						Cemetery Establishments. (a)	Medical Establishment.				
Church of England.							District Medical Officers.				
Bishop.	Senior Chaplain.	Junior Chaplains.	Additional Clergy.	Clerks (below 200).	Servants.	Care-takers.	Surgeons-Major.	Surgeons.	Uncovenanted Medical Officers.	Assistant Surgeons.	Reference Number.
...	...	...	1	...	1	1	...	1	...	...	1
...	...	...	1	...	1	2	1	...	...	...	2
1	1	1	2	3	6	5	2	...	...	...	3
...	...	...	1	...	1	1	1	...	...	...	4
...	...	...	...	...	...	...	...	...	...	...	5
...	...	...	...	...	...	1	...	...	1	...	6
...	...	...	...	...	...	1	...	...	...	1	7
...	...	...	...	...	...	...	...	...	1	...	8
...	...	...	...	...	...	...	...	...	1	...	9
...	...	...	1	...	...	1	...	...	1	...	10
...	...	...	...	...	1	1	...	...	1	...	11
...	...	...	...	...	...	...	...	...	...	1	12
...	...	...	...	...	...	1	...	...	1	...	13
...	...	...	1	...	...	...	...	...	...	1	14
...	...	...	...	1	...	1	...	...	1	...	15
...	...	1	...	1	2	2	1	...	...	...	16
...	...	1	...	1	3	2	...	1	...	...	17
...	...	—	...	...	...	...	...	...	...	1	18
...	...	...	...	...	...	...	...	...	...	1	19
1	1	3	7	6	15	19	5	2	7	5	

(a) Numerical strength not given in the Estimate.

Statement showing the numerical strength of the Sanctioned Establishments in each District included in the Budget Estimate for 1893-94—continued.

Reference Number.	Districts.	24.—MEDICAL—*contd.* Hospitals and Dispensaries. Mofussil Hospitals and Dispensaries. Provincial. Officers. Hospital Assistants (below 200).	Provincial. Establishment. Compounders.	Provincial. Establishment. Servants.	Local. Officers. Hospital Assistants (below 200).	Local. Establishment. Servants.	Sanitation & Vaccination. Vaccination. Provincial. Vaccinator and Assistants.	Vaccination. Local. Vaccinators and Assistants (below 200).	Reference Number.
1	Arakan Hill Tracts	1	1	2	...	...	1	...	1
2	Akyab	...	...	...	1	5	...	2	2
3	Bassein	...	...	...	...	...	...	2	3
4	Hanthawaddy	...	...	...	...	...	...	3	4
5	Henzada	...	...	...	...	...	...	2	5
6	Kyouk Phyoo	...	...	...	...	...	...	2	6
7	Maubin	...	...	...	2	6	...	4	7
8	Pegu	...	...	...	1	4	...	2	8
9	Prome	...	...	...	...	...	...	4	9
10	Sandoway	...	...	...	...	...	...	1	10
11	Shwegyin	...	...	...	1	3	...	4	11
12	Tavoy	...	...	...	...	...	...	2	12
13	Tharrawaddy	...	...	...	2	7	...	2	13
14	Thayetmyo	...	...	...	...	1	...	2	14
15	Toungoo	...	...	...	...	...	...	1	15
16	Amherst	...	...	...	2	4	...	7	16
17	Salween	1	1	4	...	...	1	1	17
18	Mergui	...	...	...	...	...	...	1	18
19	Rangoon Town	...	...	...	...	...	2	...	19
	Total	2	2	6	9	30	4	42	

Reference Number.	Districts.	26.—Scientific and other minor departments. Veterinary Charges. Prevention of Cattle Disease, Local. Veterinary Assistants.	Bull and Stallion Charges, Provincial. Allowance to Hospital Assistants.	Grooms.	Grass-cutters.	Provincial Statistics, Provincial. Registration of Inland Trade. Clerk (200 and over).	Clerks (below 200).	Servants.	32.—Miscellaneous. Petty Establishments. Provincial. Conservancy Establishment.	Circuit-house Establishment.	Local. Conservancy Establishment.	Staging Dak Bungalow Establishment.	Slaughter-house Establishment.	Cattle Market Establishment.	Bazar Establishment.	45.—Civil Works. In charge of Civil Officers, Local. Establishment. Overseers, etc.	Reference Number.
1	Akyab	1	...	...	...	...	...	...	2	1	...	...	...	...	9	...	1
2	Rangoon Town	...	...	2	2	1	4	2	27	...	...	...	...	...	...	...	2
3	Bassein	2	...	...	...	...	...	...	...	1	5	...	...	3	12	3	3
4	Hanthawaddy	1	...	...	...	...	...	...	...	...	...	...	...	1	14	...	4
5	Henzada	1	...	...	...	...	...	...	...	2	...	...	...	1	...	...	5
6	Kyouk Phyoo	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	6
7	Maubin	1	...	...	...	...	...	...	1	1	48	1	...	...	76	...	7
8	Pegu	1	...	...	...	...	...	...	...	1	25	2	...	...	18	...	8
9	Prome	1	1	1	1	...	...	...	2	2	...	4	3	1	9	1	9
10	Sandoway	...	...	...	...	...	...	...	...	2	...	...	...	...	...	...	10
11	Shwegyin	...	...	...	...	...	...	...	...	1	9	...	...	2	19	...	11
12	Tavoy	...	...	...	...	...	1	...	...	...	...	1	...	...	...	...	12
13	Tharrawaddy	1	...	1	...	...	...	...	...	1	35	1	2	5	25	1	13
14	Thayetmyo	2	...	...	...	...	7	12	...	1	...	...	...	...	8	...	14
15	Toungoo	1	...	...	...	...	2	...	...	1	...	1	...	...	2	...	15
16	Amherst	2	...	...	...	...	2	...	...	3	...	...	...	1	6	7	16
17	Salween	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	17
18	Mergui	...	...	...	...	...	...	...	...	1	...	..	...	...	...	...	18
19	Arakan Hill Tracts	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	19
	Total	14	1	4	3	1	16	14	32	19	122	10	5	14	198	12	

BENGAL CONFERENCE LIBRARY

UPPER BURMA.

APPENDIX TO THE BUDGET ESTIMATE FOR 1893-94.

(Numerical Strength of Sanctioned Establishments.)

N.B.—The following Establishments are not shown in the Appendix, as some of them are located in one district only, while others are petty establishments, the details of which, as far as available, are given in the body of the Estimate.

Name of Establishment.	Reference to Estimate.	Where located.
	Page.	
3.—Land Revenue—		
Charges of District Administration—		
Land Registration Charges . .	24	Mandalay.
Survey and Settlement—		
Survey and Settlement Parties—		
Field Establishment (b). . .	25	...
Mandalay Town Survey (b) . .	25	Mandalay.
Survey of Royal Lands . . .	25	Meiktila and Yamethin.
Survey of Oil Fields . . .	26	Magwe.
6.—Stamps—Charges for Sale of General Stamps—(b)		
District Establishment (1 Clerk below 200)	28	Ditto.
7.—Excise—		
Collector's, Commissioner's, Establishment—		
Opium Establishment (1 Clerk and 2 servants)	29	Ruby Mines.
12.—Registration—(a)		
District Charges—		
(2 Clerks on less than 200) . .	38	Mandalay.
18.—General Administration—		
Civil Secretariats—		
Hlutdaw (4 Servants) . . .	44	Ditto.
19A.—Law and Justice—Courts of Law—(b)		
Law Officers (Government Prosecutor)	44	Ditto.
Judicial Commissioner . . .	48	Ditto.
Civil and Sessions Courts . . .	48	Ditto.

Name of Establishment.	Reference to Estimate.	Where located.
	Page.	
20.—Police—		
District Executive Force—		
Clerical, etc., Establishment—		
Interpretors (b)	61	For Province.
Other Police—		
Irregular Police (b) . .	62	Sagaing.
Special Police—		
Clerical, etc., Establishments—		
Interpreters (b) . . .	63	For Province.
Police Food-supply (Director's Establishment)	64	Rangoon.
Railway Police.	64	Mandalay.
Cantonment Police	65	Ditto.
21.—Marine—		
Miscellaneous Shore Establishment .	66	Mandalay.
Salaries and allowances of officers and men afloat	72	As noted in the Estimate.
25.—Political—		
Special Political Expenditure—		
Anglo-Siamese Boundary Commission (b)	86	...
26.—Scientific and other Minor Departments—(a)		
Experimental cultivation—		
Experimental Farms—		
1 Superintendent, 1 Bailiff and 1 Smith	87	Northern Shan States.
1 Headman and 4 Gardeners . . .	87	Southern Shan States.

(a) The names of the Establishments subordinate to these heads are not given in the Estimate.
(b) Numerical strength not given in the Estimate.

Statement showing the numerical strength of the Sanctioned Establishments

Reference Number.	Districts.	3.—LAND REVENUE. Survey and Settlement. Survey and Settlement Parties. Settlement Officers.	Assistant Settlement Officers.	Inspectors (below 200).	Clerks (below 200).	Holding-markers.	Servants.	Demarcating Survey. Demarcating Officers.	Clerks (below 200).	Servants.	Land Records and Agriculture. Land Records. Superintendents.	Clerks (below 200).	Inspectors (below 200).	Surveyors (below 200).	Draughtsman.	Measurers, etc.	Servants.	Charges of District Administration. General Establishments. Officers. Deputy Commissioners.	Assistant Commissioners.	Extra Assistant Commissioners.	Myoôks.	Sub-Divisional Establishments. Clerks of Myoôks (below 200).	Servants of Myoôks.	Revenue Establishments. Clerks (200 and over).	Clerks (below 200).	Servants.	Elephant Establishment, Mahouts & Grass-cutters.
1	Mandalay	...	...	...	...	...	...	...	...	...	1	1	2	36	1	36	4	1	4	2	16	14	14	3	18	16	2
2	Bhamo	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	2	2	7	12	13	...	13	14	...
3	Katha	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	2	1	9	22	22	...	14	12	...
4	Shwebo	1	1	5	4	32	15	1	1	2	...	...	...	...	...	...	...	1	2	2	8	12	12	...	12	12	...
5	Ruby Mines	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1	1	6	3	3	...	8	6	2
6	Yeu	...	...	...	...	...	...	1	1	2	...	...	...	...	...	...	...	1	1	1	9	10	10	...	8	11	...
7	Sagaing	1	1	10	4	32	15	...	...	...	...	...	...	...	...	...	...	1	2	2	10	14	14	...	13	12	...
8	Kyaukse	...	...	...	...	...	...	...	...	...	1	2	4	40	...	38	10	1	3	2	10	11	11	...	11	11	...
9	Upper Chindwin	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	2	1	10	11	12	...	12	11	...
10	Lower Chindwin	...	...	...	...	...	...	1	1	2	...	...	...	...	...	...	...	1	2	1	10	12	12	...	11	11	...
11	Myingyan	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	2	1	11	17	18	...	12	11	...
12	Pakokku	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	2	1	12	20	18	1	11	13	...
13	Minbu	1	1	10	4	32	15	...	...	...	...	...	...	...	...	...	...	1	2	2	10	13	13	...	12	11	...
14	Magwe	1	1	5	4	32	15	1	3	5	...	...	...	...	...	...	...	1	3	1	9	16	16	...	12	11	...
15	Meiktila	...	1	...	11	...	3	...	...	...	...	...	...	...	...	...	...	1	1	1	9	8	10	...	10	12	...
16	Yamethin	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	2	1	7	7	7	...	11	11	...
17	Pyinmana	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1	1	8	8	8	...	9	12	6
18	States {Southern	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1	2	...	...	...	...	...	...
19	States {Northern	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1	...	...	...	...	...	...
20	Chin Hills	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	1	2	...	...	...	...	...	...
	Total	4	5	30	27	128	63	4	6	11	2	3	6	76	1	74	14	17	37	26	166	210	213	4	197	197	10

Reference Number.	Districts.	18.—GENERAL ADMINISTRATION. Commissioners. Officers. Commissioners.	Establishment. Clerks (200 and over).	Clerks (below 200).	Servants.	General Establishment of Local Funds. Establishment. (a) Clerks (below 200).	Servants.	19A.—LAW AND JUSTICE—COURTS OF LAW. Criminal Courts. Judicial Establishment. Officers. Cantonment Magistrate (1,000).	Town Magistrate (allowance 500).	Establishment. Clerks (below 200).	Servants.	Process-serving Establishment. Bailiffs (below 200).	Runners.	19B.—LAW AND JUSTICE Jai Officers. Central Jails. Superintendents (allowances).	Jailor (200 and over).	Jailors (below 200).	District Jails. Superintendents (allowances).	Jailors (below 200).	Clerical Establishment. Central Jails. Clerks (below 200).	District Jails. Clerks (below 200).	Warder Establishment. Central Jails. Warders.	District Jails. Warders.	Menial and other Estabts. Central Jails. Servants.
1	Mandalay	1	1	10	9	1	2	1	1	21	32	1	4	1	...	2	...	...	2	...	43	...	1
2	Bhamo	...	...	...	...	...	...	...	...	15	19	1	2	...	...	...	1	1	...	1	...	15	...
3	Katha	...	...	...	...	...	...	...	...	16	22	1	6	...	...	...	1	1	...	1	...	15	...
4	Shwebo	...	...	...	...	...	...	...	...	12	16	1	4	...	...	...	1	1	...	1	...	21	...
5	Ruby Mines	...	...	...	...	...	...	...	...	4	4	1	2	...	...	...	...	...	...	...	...	...	...
6	Yeu	...	...	...	...	...	...	...	...	6	11	1	2	...	...	...	...	1	...	1	...	15	...
7	Sagaing	1	1	8	11	1	1	...	...	10	15	1	12	...	...	...	...	...	...	...	...	...	...
8	Kyaukse	...	...	...	...	...	...	...	...	9	10	1	12	...	...	...	...	...	...	...	...	...	...
9	Upper Chindwin	...	...	...	...	...	...	...	...	12	21	1	7	...	...	...	1	1	...	1	...	11	...
10	Lower Chindwin	...	...	...	...	...	...	...	...	9	11	1	7	...	...	...	1	1	...	1	...	18	...
11	Myingyan	...	...	...	...	...	...	...	...	9	13	1	9	1	1	1	1	1	2	1	42	18	1
12	Pakokku	...	...	...	...	...	...	...	...	13	22	1	3	...	...	...	1	1	...	1	...	15	...
13	Minbu	1	1	8	9	...	...	...	...	11	17	2	3	...	...	...	1	1	...	1	...	18	...
14	Magwe	...	...	...	...	...	...	...	...	9	15	1	14	...	...	...	2	2	...	2	...	33	...
15	Meiktila	1	1	6	7	1	...	...	...	18	14	1	10	...	...	...	1	1	...	1	...	18	...
16	Yamethin	...	...	...	...	1	...	...	...	7	10	1	7	...	...	...	1	1	...	1	...	18	...
17	Pyinmana	...	...	...	...	...	...	...	...	4	7	1	6	...	...	...	...	...	...	...	...	...	...
18	States {Southern	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
19	States {Northern	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
20	Chin Hills	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Reserve	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total	4	4	32	36	4	3	1	1	185	259	18	110	2	1	3	12	13	4	13	85	215	2

(a) No details given in the Estimate.

in each District, included in the Budget Estimate for 1893-94.

7.—EXCISE. Collectors', Commissioners', etc., Establishments. Distillery and Preventive Establishment.				Reference Number.	Divisions.	11.—FOREST. B.—Establishments. Officers.				Subordinate Forest and Depôt Establishment.			Office Establishment.		
Excise Officers (below 200).	Inspectors (below 200).	Jemadars.	Peons.			Conservator.	Deputy Conservators.	Assistant Conservators.	Extra Assistant Conservators.	Rangers.	Foresters.	Guards.	Superintendents.	Clerks (below 200).	Servants.
8	...	14	4	1	Direction, W. C.	1	...	...	...	...	...	...	1	4	6
...	...	...	...	2	Direction, E. C.	1	2	1	1	...	...	...	1	5	6
...	...	...	...	3											
...	..	...	...	4	Mandalay	...	1	...	2	2	5	25	...	4	6
...	...	...	...	5											
...	...	...	...	6	Lower Chindwin	...	1	2	1	2	6	8	...	3	8
...	...	...	...	7	Pyinmana	...	1	1	1	2	12	26	...	3	7
...	...	...	...	8											
...	...	...	...	9	Katha	...	1	...	1	2	5	8	...	4	8
...	...	...	...	10											
					Minbu	...	1	1	...	2	2	17	...	3	6
...	...	...	...	11											
1	...	...	2	12	Bhamo	...	1	1	...	3	2	8	...	3	6
...	...	...	...	13											
...	...	...	...	14	Yaw	...	1	...	...	1	4	10	...	2	4
...	...	...	...	15											
					Mu	...	1	...	...	1	4	13	...	2	4
...	...	...	...	16											
...	...	...	...	17	Upper Chindwin	...	1	1	1	1	2	8	...	3	8
...	...	...	...	18											
...	...	...	...	19	Additional Establishment yet unappropriated	...	...	...	...	9	45	50	...	...	...
...	...	...	...	20											
9	...	14	6		Total	2	11	7	7	25	87	173	2	36	69

—JAILS.		20.—POLICE. District Executive Force. District Police.								Special Police.													Municipal Police.				Local.	
LS. Hospital Charges.																												
Central Jails.	District Jails.	Officers.		Police Force.				Clerical and other Establishments. (a)		Officers.				Police Force.					Clerical and other Establishments.		Hospital Charges.			Police Force				Cattle Pounds Establ.	Reference Number.
Hospital Assistants.	Hospital Assistants (allowances).	District Superintendents.	Assistant District Superintendents.	Inspectors.	Head Constables.	Sergeants.	Constables.	Clerks (below 200).	Servants.	Commanding Officers.	Assistant Commandants.	Naib Commandant.	Inspectors.	Native Officers.	Non-Commissioned Officers.	Privates.	Armourers.	Followers.	Clerks (below 200).	Servants.	Hospital Assistants (below 200).	Compounders and Dressers.	Servants.	Inspectors.	Head Constables.	Sergeants.	Constables.	Pound-keepers.	
1	...	1	3	3	10	25	566	6	3	1	4	1	3	141	120	1,200	3	40	7	1	6	4	12	5	7	18	390	...	1
...	1	1	3	3	5	17	197	1	2	2	7	...	...	46	230	2,300	6	74	7	2	18	16	19	...	...	...	...	...	2
...	1	1	2	3	8	12	388	4	3	1	3	...	...	28	140	1,400	3	46	3	1	8	10	12	...	...	...	...		3
...	1	1	2	3	9	24	330	2	3	...	...	.	...	...	...	...	...	...	...	...	3	2	8	...	...	3	10	...	4
...	...	1	3	2	4	4	81	1	3	1	1	...	...	16	80	800	2	26	3	1	7	5	6	...	...	..	. .	1	5
...	1	1	1	3	8	16	285	2	3	1	1	...	...	12	60	600	1	20	1	1	3	4	8	...	...	...	...	...	6
...	...	1	1	4	15	25	423	3	3	...	...	...	...	..	...	...	...	...	...	...	4	2	7	...	..	1	10	5	7
...	...	1	1	3	8	16	316	4	3	...	...	...	..	...	...	...	...	...	...	...	2	2	5	...	...	1	8	...	8
...	1	1	1	3	9	18	379	1	3	1	2	...	...	22	110	1,100	1	36	2	1	4	9	9	...	...	...	...	2	9
...	1	1	1	4	9	23	487	2	3	1	1	...	...	14	70	700	3	23	2	2	3	1	6	...	..	1	8	5	10
1	1	1	2	5	13	29	611	2	3	1	...	...	...	...	...	...	...	...	...	...	2	2	6	...	...	2	25	...	11
...	1	1	3	4	12	29	563	2	3	...	2	...	..	18	90	900	3	30	3	2	3	4	7	...	..	2	23	...	12
...	1	1	3	4	12	34	569	2	3	...	...	...	...	...	...	...	...	...	...	...	3	3	6	...	...	...	...	1	13
...	1	1	2	3	10	25	388	2	3	1	2	...	..	18	90	900	3	30	3	2	2	3	7	...	...	..	...	...	14
...	1	1	2	4	8	17	265	3	3	...	...	...	...	..	...	...	...	...	...	...	3	3	6	...	...	.	...	3	15
...	1	1	2	3	9	24	359	2	3	1	3	...	...	20	100	1,000	3	33	3	1	2	2	7	...	.	1	8	...	16
...	...	1	1	3	9	24	357	2	5	...	...	...	..	...	...	...	...	...	...	...	1	1	9	...	..	2	10	...	17
...	...	...	...	1	2	2	28	...	...	}	...	...	...	...	...	...	...	...	{ ...	...	...	...	...	...	..	..	...	...	18
...	...	...	...	1	2	1	20	...	...	..									{ ...	...	1	1	4	...	...	..	...	...	19
...	...	...	...	...	...	...	...	...	...	...	...	...		...	...	...	...	..	...	...	...	...	...	...	..	...	...	...	20
...	...	...	...	...	...	..	...	...	...	1	1	...	..	16	80	800	1	26	2	1	...	...	...	...	...	...	...	...	
2	12	17	33	59	162	365	6,612	41	52	12	27	1	3	351	1,170	11,700	29	384	36	15	75	74	144	5	7	31	492	19	

(a) Exclusive of the establishment of Interpreters, the numerical strength of which is not given in the Estimate.

Statement showing the numerical strength of the Sanctioned Establishments in each District, included in the Budget Estimate for 1893-94—continued.

Reference Number.	Districts.	22.—EDUCATION. (a) Inspection. Inspectors. Inspector of Schools.	Clerks (below 200).	Servants.	Deputy Inspectors. Deputy Inspector of Schools.	Servants.	Government Schools, Special. Engineering and Surveying Schools. Master (below 200).	Servants.	23.—ECCLESIASTICAL. Ecclesiastical Establishment. Church of England. Senior Chaplains.	Junior Chaplains.	Additional Clergy.	Clerks (below 200).	Servants.	Cemetery Establishment (a) Care-takers.	24.—MEDICAL. Medical Establishment. District Medical Officers. Surgeon-Major.	Surgeons.	Uncovenanted Medical Officers.	Honorary Surgeons.	Assistant Surgeons.	Allowance to Military Surgeons.	Hospitals and Dispensaries. Officers. Assistants Hospital (below 200).	Establishment. Compounders.	Servants.	Sanitation and Vaccination. Vaccinators. (a) Vaccinators and Assistant Vaccinators (below 200).
1	Mandalay	1	3	4	2	1	1	1	1	...	1	1	4	4	1	...	...	...	...	1	2	...	1	2
2	Bhamo	...	...	...	...	...	...	...	...	1	...	1	4	2	...	...	1	...	1	...	2	1	8	2
3	Myadoung	...	...	...	1	1	...	...	...	...	...	...	...	1	...	...	1	...	...	...	1	1	6	1
4	Shwebo	...	...	...	1	1	1	2	...	1	...	...	2	1	...	...	1	...	...	...		1	4	1
5	Ruby Mines	...	...	...	...	...	...	...	...	...	...	...	...	2	...	...	1	...	...	...	1	1	3	1
6	Yeu	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	1	1	4	1
7	Sagaing	...	...	...	1	1	1	1	...	...	...	...	...	...	1	...	...	...	...	...	1	...	6	1
8	Kyaukse	...	...	...	...	...	1	1	...	...	...	...	...	...	...	...	1	...	...	...	1	1	4	2
9	Upper Chindwin	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	1	...	...	...	1	1	5	1
10	Lower Chindwin	...	...	...	1	1	...	...	...	...	...	...	...	1	...	...	...	1	...	...	1	1	4	1
11	Myingyan	...	...	...	1	1	...	...	...	1	1	...	2	2	...	1	...	...	...	...	1	1	4	2
12	Pakokku	...	...	...	1	1	...	...	...	...	...	...	...	...	...	...	2	...	...	...	2	2	8	2
13	Minbu	...	...	...	1	1	1	2	...	...	...	...	...	1	...	1	...	...	...	...	1	1	4	1
14	Magwe	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	2	2	6	1
15	Meiktila	...	...	...	1	1	1	2	...	1	...	...	2	1	...	1	...	...	...	...	1	1	4	1
16	Yamethin	...	...	...	1	1	1	2	...	...	...	...	...	...	...	1	...	...	...	...	1	1	4	2
17	Pyinmana	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	1	...	...	...	1	1	4	2
18	Shan States, Northern	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
19	Shan States, Southern	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
20	Chin Hills	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total	1	3	4	11	10	7	11	1	4	2	2	14	17	2	4	11	1	1	1	21	17	79	24

Reference Number.	Districts.	25.—POLITICAL. Political Agents. Establishments. Officers. Superintendents.	Assistant Superintendent.	Officers on special duty.	Political Agent's Establishment. Interpreter (200 and over).	Interpreters (below 200).	Clerks (less than 200).	Servants.	Medical Establishment. Allowance to Military Surgeons.	Civil Surgeons.	Hospital Assistants (below 200).	Vaccinators (below 200).	Compounders.	Servants.	Elephant Establishment. Mahouts.	Grass-cutters.	Mule Establishment. Drivers.	Reference Number.
1	Mandalay	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1
2	Bhamo	...	...	1	1	...	1	2	...	...	...	...	...	...	...	...	...	2
3	Myadoung	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3
4	Shwebo	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4
5	Ruby Mines	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5
6	Yeu	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	6
7	Sagaing	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	7
8	Kyaukse	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8
9	Upper Chindwin	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	9
10	Lower Chindwin	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10
11	Myingyan	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	11
12	Pakokku	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	12
13	Minbu	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	13
14	Magwe	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	14
15	Meiktila	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	15
16	Yamethin	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	16
17	Pyinmana	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	17
18	Shan States, Northern	1	...	2	...	...	4	16	...	1	1	1	1	4	6	...	6	18
19	Shan States, Southern	1	1	4	...	1	10	30	...	1	1	2	1	4	9	9	...	19
20	Chin Hills	...	...	6	...	12	3	8	2	...	...	...	...	...	...	...	9	20
	Total	2	1	13	1	13	18	46	2	2	2	3	2	8	15	9	15	

Reference Number.	Districts.	26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS. Veterinary and Stallion Charges. (a) Bull and Stallion Charges. Grooms and Grass-cutters.	Provincial Statistics. Registration of Inland Trade. Clerks (below 200).	Servants.	Prevention of Cattle Disease. Veterinary Assistants (below 200).	32.—MISCELLANEOUS. Petty Establishments. (a) Imperial. Circuit-house Establishment.	Local. Conservancy Establishment.	Staging Dák Bungalow Establishment.	Slaughter-house Establishment.	Cattle Market Establishment.	Bazar Establishment.	45.—CIVIL WORKS. In charge of Civil Officers, Local. Establishment. (a)	Reference Number.
1	Mandalay	2	1	2	1	...	...	4	...	...	...	1	1
2	Bhamo	...	7	3	...	...	...	1	...	...	2	...	2
3	Katha	...	...	...	...	1	17	1	...	...	9	...	3
4	Shwebo	...	...	...	...	...	...	1	..	...	9	...	4
5	Ruby Mines	...	...	...	...	...	10	...	2	...	3	5	5
6	Yeu	...	...	...	...	1	...	1	..	...	...	...	6
7	Sagaing	...	...	...	1	...	...	4	...	...	28	1	7
8	Kyaukse	...	...	...	1	1	21	...	...	...	...	...	8
9	Upper Chindwin	...	...	...	...	1	...	...	...	...	5	...	9
10	Lower Chindwin	...	...	...	...	1	...	1	...	...	2	1	10
11	Myingyan	...	...	...	...	1	...	2	...	..	2	1	11
12	Pakokku	...	...	...	...	—	4	2	...	...	2	...	12
13	Minbu	..	...	...	...	2	19	2	...	...	7	...	13
14	Magwe	...	...	...	...	...	16	2	2	2	7	1	14
15	Meiktila	...	1	...	...	1	20	1	...	...	13	1	15
16	Yamethin	...	1	...	1	1	...	...	...	...	3	...	16
17	Pyinmana	...	1	...	...	1	11	...	...	...	...	...	17
18	Shan States, Northern	...	...	...	...	...	...	...	...	...	...	...	18
19	Shan States, Southern	...	...	...	...	...	...	...	...	...	...	...	19
20	Chin Hills	...	...	...	...	...	...	...	...	...	...	...	20
	Total	2	11	5	4	11	118	22	4	2	92	11	

(a) No details given in the Estimate.

ASSAM.

CIVIL

BUDGET ESTIMATE

FOR THE YEAR

1893-94.

G. I. C. P. O.—No. 259 C. G.—24-8-93.—120.

CIVIL BUDGET ESTIMATE

General Abstract of

REVENUE & RECEIPTS.	Reference to Detailed Estimate	Budget, 1893-94.				Revised, 1892-93.				No. of Item.
		Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial	Local.	Total.	
CIVIL HEADS.	Page	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I.—Land Revenue	6	15,27,000	40,06,000	...	55,33,000	11,27,000	36,23,000	...	47,50,000	1
II.—Opium	6	3,97,000	...	...	3,97,000	3,85,000	...	...	3,85,000	2
IV.—Stamps	6	2,06,000	6,16,000	...	8,22,000	2,05,000	6,15,000	...	8,20,000	3
V.—Excise	7	19,84,000	6,61,000	...	26,45,000	19,65,000	6,55,000	...	26,20,000	4
VI.—Provincial Rates	7	...	...	5,90,000	5,90,000	...	...	5,57,000	5,57,000	5
VIII.—Assessed Taxes	7	1,12,000	1,13,000	...	2,25,000	1,14,000	1,14,000	...	2,28,000	6
IX.—Forest	7	1,87,000	1,87,000	...	3,74,000	1,72,000	1,71,000	...	3,43,000	7
X.—Registration	8	24,000	23,000	...	47,000	23,000	23,000	...	46,000	8
XI.—Tributes from Native States	8	50,000	...	...	50,000	81,000	...	...	81,000	9
XII.—Interest	8	1,000	1,000	...	2,000	1,000	1,000	...	2,000	10
XIII.—Post Office	8	...	...	...	...	...	...	...	...	11
XVIA.—Law and Justice—Courts of Law	9	...	87,000	...	87,000	...	98,000	...	98,000	12
XVIB.—Law and Justice—Jails	9	...	56,000	...	56,000	...	63,000	...	63,000	13
XVII.—Police	9	...	67,000	54,000	1,21,000	...	69,000	58,000	1,27,000	14
XVIII.—Marine	9	...	...	...	...	...	...	...	...	15
XIX.—Education	10	...	43,000	...	43,000	...	43,000	...	43,000	16
XX.—Medical	10	...	1,000	...	1,000	...	1,000	...	1,000	17
XXI.—Scientific and other Minor Departments	10	...	...	65,000	65,000	...	...	65,000	65,000	18
XXII.—Receipts in aid of Superannuation, etc.	10	13,000	3,000	...	16,000	16,000	3,000	...	19,000	19
XXIII.—Stationery and Printing	11	3,000	1,000	...	4,000	3,000	2,000	...	5,000	20
XXV.—Miscellaneous	11	40,000	41,000	7,000	88,000	78,000	42,000	6,000	1,26,000	21
XXXII.—Civil Works	11	...	29,000	1,01,000	1,30,000	...	24,000	1,03,000	1,27,000	22
Total Civil Heads		45,44,000	59,35,000	8,17,000	1,12,96,000	41,70,000	55,47,000	7,89,000	1,05,06,000	23
DEPARTMENTAL HEADS. *For Details, see separate Estimates.*										
VIII.—Assessed Taxes		...	...	...	...	...	...	...	...	24
XXVI.—State Rys: Gross Receipts		...	90,000	...	90,000	...	87,000	...	87,000	25
XXXI.—Military Works		4,000	...	...	4,000	4,000	...	...	4,000	26
XXXII.—Civil Works		...	23,000	1,000	24,000	...	23,000	1,000	24,000	27
Total Departmental Heads		4,000	1,13,000	1,000	1,18,000	4,000	1,10,000	1,000	1,15,000	28
TOTAL REVENUE & RECEIPTS		45,48,000	60,48,000	8,18,000	1,14,14,000	41,74,000	56,57,000	7,90,000	1,06,21,000	29

(a) These totals do not include Departmental figures under Assessed Taxes

Net increase of Revenue and Receipts

FOR THE YEAR 1893-94.

REVENUE AND RECEIPTS.

No. of Item.	Budget, 1892-93.				Accounts, 1891-92.				Budget Estimate, 1893-94, compared with Revised, 1892-93.	
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	11,27,000	35,22,000	...	46,49,000	9,14,650	37,54,345	...	46,68,995	7,83,000	...
2	3,91,000	...	...	3,91,000	3,97,194	...	...	3,97,194	12,000	...
3	2,13,000	6,37,000	...	8,50,000	2,05,207	6,15,621	...	8,20,828	2,000	...
4	19,13,000	6,37,000	...	25,50,000	19,52,479	6,50,826	...	26,03,305	25,000	...
5	...	...	5,47,000	5,47,000	...	...	5,48,129	5,48,129	33,000	...
6	1,10,000	1,11,000	...	2,21,000	1,10,487	1,10,488	...	2,20,975	...	3,000
7	1,74,000	1,74,000	...	3,48,000	1,68,065	1,68,064	...	3,36,129	31,000	...
8	23,000	23,000	...	46,000	22,330	22,330	...	44,660	1,000	...
9	...	...	...	...	100	...	...	100	...	31,000
10	1,000	1,000	...	2,000	974	1,269	...	2,243	...	...
11	...	...	...	...	...	...	46	46	...	...
12	...	77,000	...	77,000	...	97,785	...	97,785	...	11,000
13	...	58,000	...	58,000	...	64,683	...	64,683	...	7,000
14	...	63,000	48,000	1,11,000	...	71,232	53,449	1,24,681	...	6,000
15	...	...	...	...	...	523	...	523	...	...
16	...	43,000	...	43,000	...	43,303	627	43,930	...	...
17	...	1,000	...	1,000	...	964	211	1,175	...	...
18	...	...	62,000	62,000	...	410	59,375	59,785	...	...
19	13,000	2,000	...	15,000	12,979	2,656	...	15,635	...	3,000
20	2,000	2,000	...	4,000	3,904	1,094	...	4,998	...	1,000
21	3,000	47,000	6,000	56,000	32,421	33,429	5,003	70,853	...	38,000
22	...	24,000	95,000	1,19,000	...	22,041	1,02,989	1,25,030	3,000	...
23	39,70,000	54,22,000	7,58,000	1,01,50,000	38,20,790	56,61,063	7,69,829	1,02,51,682	8,90,000	1,00,000
24	...	...	...	...	*9,243*	...	...	*9,243*	...	...
25	...	88,000	...	88,000	...	83,549	...	83,549	3,000	...
26	3,000	...	...	3,000	3,017	...	...	3,017	...	...
27	...	23,000	1,000	24,000	...	44,364	1,721	46,085	...	...
28	3,000	1,11,000	1,000	1,15,000	(a)3,017	1,27,913	1,721	(a) 1,32,651	3,000	...
29	39,73,000	55,33,000	7,59,000	1,02,65,000	38,23,807	57,88,976	7,71,550	1,03,84,333	8,93,000	1,00,000
									7,93,000	

which are shown in the Estimates under "India, General."

in 1893-94, Rs. 7,93,000.

CIVIL BUDGET ESTIMATE

General Abstract

EXPENDITURE.	Reference to Detailed Estimate.	Budget, 1893-94.				Revised, 1892-93.				No. of Item.
		Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	
CIVIL HEADS.	Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1.—Refunds and Drawbacks	12	5,000	10,000	...	15,000	9,000	9,000	...	18,000	1
2.—Assignments and Compensations	12	37,000	...	...	37,000	37,000	...	..	37,000	2
3.—Land Revenue	13	...	11,52,000	...	11,52,000	...	9,45,000	...	9,45,000	3
6.—Stamps	19	9,000	26,000	...	35,000	9,000	26,000	...	35,000	4
7.—Excise	20	8,000	3,000	...	11,000	10,000	3,000	...	13,000	5
8.—Provincial Rates	21	...	...	3,000	3,000	...	...	3,000	3,000	6
10.—Assessed Taxes	21	1,000	1,000	...	2,000	...	1,000	...	1,000	7
11.—Forest	22	1,57,000	1,57,000	...	3,14,000	1,42,000	1,43,000	...	2,85,000	8
12.—Registration	23	13,000	14,000	...	27,000	12,000	13,000	...	25,000	9
13.—Interest on Ordinary Debt	24	...	1,000	...	1,000	...	1,000	...	1,000	10
14.—Interest on other Obligations	24	...	...	...	...	...	...	...	...	11
15.—Post Office	24	...	1,000	41,000	42,000	...	1,000	38,000	39,000	12
18.—General Administration	25	50,000	2,73,000	3,000	3,26,000	51,000	2,46,000	3,000	3,00,000	13
19A.—Law and Justice—Courts of Law	28	...	5,98,000	...	5,98,000	...	5,35,000	...	5,35,000	14
19B.—Law and Justice—Jails	31	...	97,000	...	97,000	...	87,000	...	87,000	15
20.—Police	34	...	12,47,000	...	12,47,000	...	11,44,000	...	11,44,000	16
21.—Marine	42	...	94,000	...	94,000	...	98,000	...	98,000	17
22.—Education	43	...	1,96,000	1,78,000	3,74,000	...	1,76,000	1,70,000	3,46,000	18
23.—Ecclesiastical	48	18,000	...	...	18,000	14,000	...	...	14,000	19
24.—Medical	48	...	1,95,000	94,000	2,89,000	...	1,89,000	79,000	2,68,000	20
25.—Political	54	...	1,69,000	...	1,69,000	...	2,65,000	...	2,65,000	21
26.—Scientific and other Minor Departments	56	...	10,000	34,000	44,000	5,000	7,000	31,000	43,000	22
27.—Territorial and Political Pensions	57	17,000	...	...	17,000	17,000	...	...	17,000	23
29.—Superannuation Allowances and Pensions	58	...	88,000	...	88,000	...	83,000	...	83,000	24
30.—Stationery and Printing	58	...	79,000	1,000	80,000	...	67,000	...	67,000	25
32.—Miscellaneous	60	10,000	78,000	24,000	1,12,000	10,000	56,000	22,000	88,000	26
45.—Civil Works	61	...	31,000	2,000	33,000	...	30,000	1,000	31,000	27
		3,25,000	45,20,000	3,80,000	52,25,000	3,16,000	41,25,000	3,47,000	47,88,000	28
Add—Provincial and Local Surpluses		...	...	22,000	22,000	...	...	...	...	29
Deduct—Provincial and Local Deficits		...	*7,69,000*	...	*7,69,000*	...	*73,000*	*1,93,000*	*2,66,000*	30
Total Civil Heads		3,25,000	37,51,000	4,02,000	44,78,000	3,16,000	40,52,000	1,54,000	45,22,000	31
DEPARTMENTAL HEADS. *For Details, see separate Estimates.*										
37.—Construction of Railways (charged against Revenue in addition to that under Famine Insurance)		...	13,000	...	13,000	...	36,000	...	36,000	32
38.—State Railways: Working Expenses		...	82,000	...	82,000	...	77,000	...	77,000	33
39.—Guaranteed Companies: Surplus profits, etc.		65,000	...	...	65,000	22,000	...	...	22,000	34
40.—Subsidized Companies: Land and Control		...	1,01,000	...	1,01,000	...	1,01,000	...	1,01,000	35
41.—Miscellaneous Railway Expenditure		...	...	...	...	*-8,16,000*	...	...	*-8,16,000*	36
44.—Military Works		70,000	...	...	70,000	1,08,000	...	...	1,08,000	37
45.—Civil Works		6,33,000	16,93,000	8,24,000	31,50,000	8,41,000	13,76,000	6,51,000	28,68,000	38
Total Departmental Heads		7,68,000	18,89,000	8,24,000	34,81,000	1,55,000	15,90,000	6,51,000	23,96,000	39
TOTAL EXPENDITURE		10,93,000	56,40,000	12,26,000	79,59,000	4,71,000	56,42,000	8,05,000	69,18,000	40

Net increase of Expenditure

The following is the estimated cost of collecting

Land Revenue . . 20·821 per cent.

Stamps . . . 4·258

FOR THE YEAR 1893-94.

OF EXPENDITURE.

No. of Item.	Budget, 1892-93.				Accounts, 1891-92.				Budget Estimate, 1893-94. compared with Revised, 1892-93.	
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	6,000	12,000	...	18,000	3,706	8,548	298	12,552	...	3,000
2	37,000	...	...	37,000	30,737	...	...	30,737	...	...
3	...	10,36,000	...	10,36,000	...	9,47,346	...	9,47,346	2,07,000	...
4	9,000	29,000	...	38,000	7,871	23,612	...	31,483	...	..
5	7,000	2,000	...	9,000	6,006	2,002	...	8,008	...	2,000
6	...	...	3,000	3,000	...	...	3,254	3,254	...	...
7	1,000	1,000	...	2,000	520	520	...	1,040	1,000	...
8	1,63,000	1,63,000	...	3,26,000	1,33,568	1,33,567	...	2,67,135	29,000	..
9	14,000	13,000	...	27,000	13,179	13,178	...	26,357	2,000	...
10	...	1,000	...	1,000	...	453	...	453	...	...
11	...	...	...	...	138	...	...	138	...	...
12	...	1,000	39,000	40,000	...	845	37,381	38,226	3,000	...
13	51,000	2,56,000	3,000	3,10,000	47,551	1,90,989	2,593	2,41,133	26,000	...
14	...	5,64,000	...	5,64,000	...	5,48,576	...	5,48,576	63,000	...
15	...	96,000	...	96,000	...	97,613	...	97,613	10,000	...
16	...	11,39,000	...	11,39,000	...	12,41,611	...	12,41,611	1,03,000	...
17	...	1,07,000	...	1,07,000	...	1,38,418	...	1,38,418	...	4,000
18	...	1,87,000	1,82,000	3,69,000	...	1,77,211	1,61,686	3,38,897	28,000	...
19	18,000	...	...	18,000	12,375	...	...	12,375	4,000	...
20	...	1,96,000	78,000	2,74,000	...	1,83,916	74,151	2,58,067	21,000	...
21	...	98,000	...	98,000	...	1,08,216	...	1,08,216	...	96,000
22	2,000	5,000	32,000	39,000	47,367	5,175	27,806	80,348	1,000	...
23	17,000	...	...	17,000	17,257	...	...	17,257	...	...
24	...	80,000	...	80,000	...	79,430	...	79,430	5,000	...
25	...	68,000	1,000	69,000	...	72,915	4	72,919	13,000	...
26	10,000	65,000	23,000	98,000	1,91,043	54,715	21,469	2,67,227	24,000	...
27	...	18,000	1,000	19,000	...	25,103	270	25,373	2,000	...
28	3,35,000	41,37,000	3,62,000	48,34,000	5,11,318	40,53,959	3,28,912	48,94,189	5,42,000	1,05,000
29	...	...	...	...	...	3,11,844	1,13,425	4,25,269	22,000	...
30	...	*4,04,000*	*1,18,000*	*5,22,000*	...	...	...	...	*5,03,000*	...
31	3,35,000	37,33,000	2,44,000	43,12,000	5,11,318	43,65,803	4,42,337	53,19,458	61,000	1,05,000
32	...	52,000	...	52,000	...	2,747	...	2,747	...	23,000
33	...	85,000	...	85,000	...	79,998	...	79,998	5,000	...
34	...	...	...	...	...	...	...	...	43,000	...
35	...	1,01,000	...	1,01,000	...	1,00,700	...	1,00,700	...	...
36	...	...	...	...	...	...	...	...	8,16,000	...
37	80,000	...	...	80,000	99,536	...	...	99,536	...	38,000
38	5,44,000	13,72,000	7,05,000*	26,21,000	3,23,594	10,49,895	5,19,046	18,92,535	2,82,000	...
39	6,24,000	16,10,000	7,05,000	29,39,000	4,23,130	12,33,340	5,19,046	21,75,516	11,46,000	61,000
40	9,59,000	53,43,000	9,49,000	72,51,000	9,34,448	55,99,143	9,61,383	74,94,974	12,07,000	1,66,000
									10,41,000	

in 1893-94, Rs. 10,41,000.

the undermentioned Revenues :—

Excise . . ·416 per cent.

CIVIL BUDGET ESTIMATE

OF

REVENUE AND RECEIPTS

FOR THE YEAR

1893-94.

I.—LAND REVENUE.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Ordinary Revenue—	Rs.	Rs.	Rs.	Rs.
Fixed Collections - - - -	50,50,000	42,81,000	41,87,000	42,04,681
Collections from Government Estates - -	27,000	27,000	30,000	35,103
Quit-rents of Tributary States - -	68,000	68,000	68,000	67,701
Total Ordinary Revenue -	51,45,000	43,76,000	42,85,000	43,07,485
Sale of Government Estates - - -	...	...	...	237
Sale-proceeds of Waste Lands, and Redemption of Land Tax - - - -	4,000	4,000	4,000	3,954
Rents, etc., of Fisheries - - -	1,26,000	1,30,000	1,17,000	1,27,364
Miscellaneous - - - -	2,58,000	2,40,000	2,43,000	2,29,955
TOTAL -	55,33,000	47,50,000	46,49,000	46,68,995
IMPERIAL SHARE -	15,27,000	11,27,000	11,27,000	9,14,650
PROVINCIAL SHARE -	40,06,000	36,23,000	35,22,000	37,54,345

II.—OPIUM.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Cost Price of (BENGAL) Opium sold in Excise Department (*at Rs. 7¼ per seer*) - - -	3,97,000	3,85,000	3,91,000	3,97,194

IV.—STAMPS.(*a*)

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate 1892-93.	Accounts, 1891-92.
Sale of General Stamps—	Rs.	Rs.	Rs.	Rs.
One-anna Stamps for Receipts and Cheques -	10,000	10,000	9,000	10,173
Bills of Exchange or Hoondies - -	1,000	1,000	1,000	1,092
Other General Stamps - - -	2,16,000	2,16,450	2,19,000	2,15,266
Total Sale of General Stamps -	2,27,000	2,27,450	2,29,000	2,26,531
Sale of Court-fee Stamps - - -	5,78,000	5,77,000	6,05,000	5,78,494
Sale of Plain Paper to be used with Court-fee Stamps - - - - -	13,000	12,000	12,000	12,498
Duty on Impressing Documents - -	1,000	1,000	1,000	599
Fines and Penalties - - - -	3,000	2,500	3,000	2,698
Miscellaneous - - - -	...	50	...	8
TOTAL -	8,22,000	8,20,000	8,50,000	8,20,828
IMPERIAL SHARE—ONE-FOURTH -	2,06,000	2,05,000	2,13,000	2,05,207
PROVINCIAL SHARE—THREE-FOURTHS -	6,16,000	6,15,000	6,37,000	6,15,621

(*a*) Under the control of the Superintendent of Stamps.

V.—EXCISE. (a)

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
License and Distillery Fees and Duties for the Sale of Liquors and Drugs—	Rs.	Rs.	Rs.	Rs.
License Fees	4,08,300	4,12,000	3,82,200	3,83,793
Still-head Duty	16,000	16,000	10,000	12,280
Opium License Fees	2,81,450	2,91,000	2,61,200	2,76,693
Farm of other Drugs	1,59,590	1,81,300	1,54,500	1,53,065
Total License and Distillery Fees and Duties for the Sale of Liquors and Drugs	8,65,340	9,00,300	8,07,900	8,25,831
Gain on Sale-proceeds of Excise Opium [*Difference between the selling price (Rs. 37) and cost price (Rs. 7¼ per seer), the latter being credited to "II.—Opium"*]	16,27,500	15,80,000	16,06,500	16,29,866
Duty on Gunja	1,51,500	1,39,000	1,34,900	1,46,066
Fines, Confiscations and Miscellaneous	660	700	700	642
TOTAL	26,45,000	26,20,000	25,50,000	26,03,305
IMPERIAL SHARE—THREE-FOURTHS	9,84,000	19,65,000	19,13,000	19,52,479
PROVINCIAL SHARE—ONE-FOURTH	6,61,000	6,55,000	6,37,000	6,50,826

(a) Under the control of the Commissioner of Excise.

VI.—PROVINCIAL RATES.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
LOCAL.	Rs.	Rs.	Rs.	Rs.
Rates and Cesses on Lands—				
District and Local Rates and Cesses	5,90,000	5,57,000	5,47,000	5,48,129

VIII.—ASSESSED TAXES.

	Budget Estimate, 1893-94	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Income Tax—	Rs.	Rs.	Rs.	Rs.
Deductions by Government from Salaries, Pensions and Gratuities	37,600	38,000	38,360	37,532
Deductions by Government from Interest on Government Securities	200	250	200	234
Tax on Securities of Local authorities	10	15	10	3
Ordinary Collections	1,86,560	1,89,085	1,81,500	1,82,840
Penalties	630	650	930	360
TOTAL	2,25,000	2,28,000	2,21,000	2,20,975
IMPERIAL SHARE—ONE-HALF	1,12,000	1,14,000	1,10,000	1,10 487
PROVINCIAL SHARE—ONE-HALF	1,13,000	1,14,000	1,11,000	1,10,488

IX.—FOREST. (b)

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
I.—Timber and other Produce removed from the Forests by Government Agency—	Rs.	Rs.	Rs.	Rs.
a. Timber	30,820	22,200	50,000	13,448
b. Firewood and Charcoal	...	30	800	273
c. Grass and other minor produce	100	6,100	100	580
Total Timber, etc., removed by Govt. Agency	30,920	28,330	50,900	14,301
II.—Timber and other Produce removed from the Forests by Consumers or Purchasers—				
a. Timber	1,90,100	1,94,700	1,80,600	1,92,656
b. Firewood and Charcoal	3,050	3,100	3,000	2,951
c. Bamboos	5,900	5,500	6,100	6,019
d. Grazing and Fodder Grass	5,800	5,800	2,500	5,573
e. Other minor produce	68,700	38,370	33,400	41,685
f. Miscellaneous (undistributed Receipts under Forest Code 93—2)	13,000	13,000	15,000	12,559
Total Timber, etc., removed by Consumers, etc.	2,86,550	2,60,470	2,40,600	2,61,443
III.—Confiscated Drift and Waif Wood	3,000	2,650	2,300	3,540
Carried over	3,20,470	2,91,450	2,93,800	2,79,284

(b) Under the control of the Secretary to the Chief Commissioner.

IX.—FOREST—*continued.*

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Brought forward -	3,20,470	2,91,450	2,93,800	2,79,284
IV.—Revenue from Forests not managed by Government—				
a. Duty on Foreign Timber and other Forest-produce - - -	6,650	4,600	10,300	6,734
b. Revenue from Shared and Private Forests -	7,000	7,000	6,900	7,136
Total Revenue from Forests not managed by Government - - - -	13,650	11,600	17,200	13,870
V.—Miscellaneous—				
a. Fines and Forfeitures - - -	1,800	1,890	1,500	1,886
b. Refunds - - - -	80	120	200	420
c. Other Sources - - -	38,000	37,940	35,300	40,669
Total Miscellaneous -	39,880	39,950	37,000	42,975
TOTAL -	3,74,000	3,43,000	3,48,000	3,36,129
IMPERIAL SHARE—ONE-HALF -	1,87,000	1,72,000	1,74,000	1,68,065
PROVINCIAL SHARE—ONE-HALF -	1,87,000	1,71,000	1,74,000	1,68,064

X.—REGISTRATION. (*a*)

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Fees for Registering Documents - -	46,260	45,310	45,310	44,009
Fees for copies of Registered Documents -	610	590	590	541
Miscellaneous - - - -	130	100	100	110
TOTAL -	47,000	46,000	46,000	44,660
IMPERIAL SHARE—ONE-HALF -	24,000	23,000	23,000	22,330
PROVINCIAL SHARE—ONE-HALF -	23,000	23,000	23,000	22,330

(*a*) Under the control of the Inspector General of Registration.

XI.—TRIBUTES FROM NATIVE STATES.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Tributes from various Petty States - -	50,000	81,000	...	100

XII.—INTEREST.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Miscellaneous - - - -	1,000	1,000	1,000	974
PROVINCIAL.				
Provincial Loans and Advances—				
Interest on Loans to Municipal and other public Corporations (excluding Presidency Corporations) -	520	342	510	496
Interest on Advances to Cultivators - -	100	100	100	214
	620	442	610	710
Interest on Government Securities - -	560	558	560	559
	1,180		1,170	
Deduct—For rounding -	*180*		*170*	
TOTAL PROVINCIAL -	1,000	1,000	1,000	1,269
TOTAL -	2,000	2,000	2,000	2,243

XIII.—POST OFFICE.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
LOCAL.	Rs.	Rs.	Rs.	Rs.
District Post Collections - - -	...	...	...	46

XVIA.—LAW AND JUSTICE—COURTS OF LAW.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Provincial.	Rs.	Rs.	Rs.	Rs.
Sale-proceeds of Unclaimed and Escheated Property	8,000	7,000	7,000	9,279
Court-fees realised in Cash - - -	2,500	2,000	2,000	2,580
General Fees, Fines, and Forfeitures - -	75,100	87,300	66,000	84,558
Pleadership Examination Fees - -	900	900	900	880
Miscellaneous Fees and Fines - - -	...	300	100	...
Miscellaneous - - - -	500	500	1,000	488
TOTAL -	87,000	98,000	77,000	97,785

XVIB.—LAW AND JUSTICE—JAILS.(*a*)

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Provincial.	Rs.	Rs.	Rs.	Rs.
Jails—				
Hire of Convicts - - - -	40,860	51,690	42,270	53,895
Miscellaneous - - - -	160	310	310	696
Total Jails -	41,020	52,000	42,580	54,591
Jail Manufactures—				
Sale-proceeds of Jail Manufactures - -	14,980	11,000	15,420	10,092
TOTAL -	56,000	63,000	58,000	64,683

(*a*) Under the control of the Inspector General of Jails.

XVII.—POLICE.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Provincial.	Rs.	Rs.	Rs.	Rs.
Police supplied to Public Departments, Private Companies and Persons (*b*) - - -	2,721	2,000	290	3,268
Recoveries on account of Village Police (*b*) -	885	700	...	...
Cash Receipts under the Arms Act (*b*) - -	...	...	...	112
Fees, Fines, and Forfeitures—				
Cattle Pound Fees, etc. - - -	32,496	30,000	29,744	26,229
Other Fees and Fines, etc. (*b*) - -	1,103	1,150	4,686	1,807
Total Fees, Fines, and Forfeitures -	33,599	31,150	34,430	28,036
Superannuation Receipts - - -	36	150	70	41
Miscellaneous—				
Recoveries on account of Clothing (*b*) - -	27,036	32,000	25,294	30,262
Other Receipts - - - -	2,723	3,000	2,916	9,513
Total Miscellaneous -	29,759	35,000	28,210	39,775
TOTAL PROVINCIAL .	67,000	69,000	63,000	71,232
Local.				
Fees, Fines, and Forfeitures—				
Cattle-Pounds (Surplus Receipts) - -	54,000	58,000	48,000	53,449
TOTAL -	1,21,000	1,27,000	1,11,000	1,24,681

(*b*) Under the control of the Inspector General of Police.

XVIII.—MARINE.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Provincial.	Rs.	Rs.	Rs.	Rs.
Sale-proceeds of Vessels and Stores - -	...	...	...	482
Miscellaneous - - - -	...	...	...	41
TOTAL -	...	...	...	523

XIX.—EDUCATION. (a)

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Provincial.	Rs.	Rs.	Rs.	Rs.
Fees, Schools, General	40,400	39,900	39,900	39,795
Fees, Schools, Special	850	930	930	1,423
Contributions	120	420	420	350
Miscellaneous	1,630	1,750	1,750	1,735
Total Provincial	43,000	43,000	43,000	43,303
Local.				
Fees, Schools, General	...	...	...	144
Miscellaneous	...	...	...	483
Total Local	...	...	...	627
TOTAL	43,000	43,000	43,000	43,930

(a) Under the control of the Director of Public Instruction.

XX.—MEDICAL. (a)

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Provincial.				
Lunatic Asylum Receipts	...	300	200	...
Medicines sold by Civil Surgeons	80	50	80	37
Miscellaneous	920	650	720	927
Total Provincial	1,000	1,000	1,000	964
Local.				
Miscellaneous	...	...	...	211
TOTAL	1,000	1,000	1,000	1,175

(a) Under the control of the Principal Medical Officer.

XXI.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Provincial.				
Miscellaneous	...	...	...	410
Local.				
Inland Labour Transport Fees	65,000	65,000	62,000	59,375
TOTAL	65,000	65,000	62,000	59,785

XXII.—RECEIPTS IN AID OF SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Imperial.	Rs.	Rs.	Rs.	Rs.
Subscriptions under the Indian Civil Service Family Pension Regulations	4,000	5,000	4,000	3,935
Subscriptions to the Bengal Civil Fund	9,000	11,000	9,000	9,044
Total Imperial	13,000	16,000	13,000	12,979
Provincial.				
Contributions for Pensions and Gratuities	3,000	3,000	2,000	2,656
TOTAL	16,000	19,000	15,000	15,635

XXIII.—STATIONERY AND PRINTING.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Imperial.	Rs.	Rs.	Rs.	Rs.
Stationery Receipts—				
Stationery supplied to Incorporated Local Funds -	350	550	400	494
Do. do. to Excluded do. do. -	30	70	50	...
Do. do. to State Railways -	460	280	140	622
Total Stationery Receipts -	840	900	590	1,116
Sale of Gazettes and other Publications -	20	50	10	13
Other Press Receipts - - -	2,140	2,050	1,400	2,775
Total Imperial -	3,000	3,000	2,000	3,904
Provincial.				
Stationery Receipts - - - -	50	40	100	41
Sale of Gazettes and other Publications -	450	460	600	456
Other Press Receipts - - -	500	1,500	1,300	597
Total Provincial -	1,000	2,000	2,000	1,094
TOTAL -	4,000	5,000	4,000	4,998

XXV.—MISCELLANEOUS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Imperial.	Rs.	Rs.	Rs.	Rs.
Premium on Bills - - - -	1,000	100	1,000	795
Unclaimed Bills of Exchange of more than three years' standing - - - -	100	100	100	31
Extraordinary Items - - - -	38,000	77,000	...	30,998
Percentages chargeable on European Stores for Provincial and Local Funds, etc.—				
Agency and Departmental Charges on Stores supplied to Native States, etc. - - -	300	350		320
One per cent. chargeable on Stores for Provincial and Local Funds, etc. - - -	600	450		277
	900	800	1,900	597
Total Imperial -	40,000	78,000	3,000	32,421
Provincial.				
Unclaimed Deposits - - - -	24,900	25,000	30,000	18,438
Sale-proceeds of Durbar Presents -	500	100	500	233
Sale of Old Stores and Materials -	800	900	800	741
Sales of Land and Houses, etc. - -	...	...	...	12
Fees for Government Audits -	1,500	1,200	1,500	1,239
Rents - - - - -	7,800	8,000	7,500	8,000
Miscellaneous Fees, Fines, and Forfeitures -	900	300	700	368
Miscellaneous—				
Cash Recoveries of Service payments in previous years	800	1,500	1,800	971
Fines and Forfeitures in Revenue Courts -	500	1,500	600	254
Recoveries from Local Funds towards cost of controlling and account offices - -	3,240	3,500	3,500	3,163
Other items - - - - -	60	...	100	10
Total Miscellaneous -	4,600	6,500	6,000	4,398
Total Provincial -	41,000	42,000	47,000	33,429
Local.				
Sale of Old Stores and Materials - -	220	10	230	30
Rents - - - - -	5,820	5,400	3,330	3,124
Miscellaneous Fees, Fines, and Forfeitures -	660	380	2,120	1,594
Miscellaneous - - - - -	300	210	320	255
Total Local -	7,000	6,000	6,000	5,003
TOTAL -	88,000	1,26,000	56,000	70,853

XXXII.—CIVIL WORKS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Provincial.	Rs.	Rs.	Rs.	Rs.
In charge of Civil Officers—				
Receipts from Ferries - - -	29,000	24,000	24,000	22,041
Local.				
In charge of Civil Officers—				
Receipts from Ferries - - -	1,00,860	1,03,000	94,665	1,02,202
Miscellaneous - - - -	140		335	787
Total Local -	1,01,000	1,03,000	95,000	1,02,989
TOTAL -	1,30,000	1,27,000	1,19,000	1,25,030

CIVIL BUDGET ESTIMATE

OF

EXPENDITURE

FOR THE YEAR

1893-94.

1.—REFUNDS AND DRAWBACKS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Imperial.				
Divided Heads, Imperial Share.				
Stamps	1,250	1,000	1,200	1,219
Excise	2,250	7,550	2,250	1,603
Assessed Taxes	500	250	500	649
Forest	950	150	2,000	195
Registration	50	50	50	40
Total Imperial	5,000	9,000	6,000	3,706
Provincial.				
Provincial Heads.				
Land Revenue	4,000	3,037	5,100	3,474
Divided Heads, Provincial Share.				
Stamps	3,750	3,000	3,600	3,656
Excise	750	2,513	750	534
Assessed Taxes	500	250	500	650
Forest	950	150	2,000	194
Registration	50	50	50	40
Total Divided Heads, Provincial Share	6,000	5,963	6,900	5,074
Total Provincial	10,000	9,000	12,000	8,548
Local.				
Provincial Rates	...	...	...	298
Total Refunds and Drawbacks	15,000	18,000	18,000	12,552

2.—ASSIGNMENTS AND COMPENSATIONS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Imperial.	Rs.	Rs.	Rs.	Rs.
Compensations	17,764	17,764	17,764	10,646
Malikana	2,214	2,214	2,214	2,790
Miscellaneous	17,022	17,022	17,022	17,301
TOTAL	37,000	37,000	37,000	30,737

2.—ASSIGNMENTS AND COMPENSATIONS—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Compensations.				
Exceeding Rs. 5,000 per annum.	Rs.	Rs.	Rs.	Rs.
Ghulla Zemindars, District Goalpara - -	7,164	7,164	7,164	7,164
Kubo Compensations, Manipur Rajah - -	6,270	6,270	6,270	...
Not exceeding Rs. 5,000 per annum. -				
Sayer - - - -	1,182	1,182	1,182	1,202
Miscellaneous - - - -	3,148	3,148	3,148	2,280
Total Compensations -	17,764	17,764	17,764	10,646
Miscellaneous.				
Posá (commuted Black Mail) to the following hill tribes on the Northern Frontier of Assam.				
Bhutias - - - -	7,672		7,672	
Akás - - - -	700		700	
Duflás - - - -	4,286		4,286	
Abors - - -	3,312		3,312	
Miris - - - -	1,436		1,436	
	17,406		17,406	
Deduct—Probable Savings -	*384*		*384*	
Total Miscellaneous -	17,022	17,022	17,022	17,301

3.—LAND REVENUE.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Provincial.	Rs.	Rs.	Rs.	Rs.
Charges of District Administration - -	7,22,630	5,96,400	6,48,780	6,03,646
Management of Government Estates - -	2,540	1,700	2,270	1,702
Charges on account of Land Revenue Collections	1,97,160	1,50,000	1,63,600	1,76,373
Survey and Settlement - - - -	1,83,920	1,67,600	1,93,420	1,51,370
Land Records and Agriculture - - -	45,750	29,300	27,930	14,255
TOTAL -	11,52,000	9,45,000	10,36,000	9,47,346

Details.

Numbers. 1892-93.	Numbers. 1893-94.		Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Charges of District Administration. General Establishments. *Salaries.*	Rs.	Rs.	Rs.	Rs.
		Deputy Commissioners—				
1	1	I grade (1,833⅓) - -	22,000	1,65,000	21,120	1,87,665
3	4	II „ (1,666⅔)[4] - -	76,800		58,400	
3	3	III „ (1,333⅓)[6] - -	46,080		46,720	
3	3	IV „ 2 (1,000)[4] and (1,000) -	35,040		34,560	
		Magistrate and Collector - -	...	...	...	488
		Joint Magistrate - - - -	...	1,080	...	952
		Assistant Commissioners—				
5	5	I grade 3 (800)[4] and 2 (800) (*a*) -	46,848	98,000	46,464	88,047
7	7	II „ 6 (700)[4] and (700) -	56,784		57,120	
7	7	III „ 5 (500)[4] 2 (500) (*b*) -	42,000		43,200	
3	5	Supernumerary Asstt. Commrs. 1 (450)[4], 1 (400), and 2 (500)[4] and 1 (500) -	27,504		15,768	
		Extra-Assistant Commissioners—				
—	1	I grade (800) - -	9,600	1,20,000	...	1,31,809
—	1	II „ (700) (*c*) - -	4,900		...	
1	2	III „ (600) - -	14,400		7,200	
5	5	IV „ (500) - -	30,000		30,000	
10	10	V „ (400) - -	48,000		48,000	
7	5	VI „ (300) - -	18,000		25,200	
5	5	VII „ (250) (*d*) - -	13,250		15,000	
			4,91,206		4,48,752	
		Deduct—Probable Savings -	*30,648*		*28,752*	
		Deduct—Moiety transferred to "19A, Law and Justice—Criminal Courts, General Establishments"—See page 30 - - - -	4,60,558	3,84,080	4,20,000	4,08,961
			2,30,279	*1,92,040*	*2,10,000*	*2,04,480*
		Total Salaries—Land Revenue Share -	2,30,279	1,92,040	2,10,000	2,04,481
		Carried over -	2,30,279	1,92,040	2,10,000	2,04,481

(*a*) The Deputy Commissioner of Goalpara draws an allowance of Rs. 50 per mensem from the Inland Labour Transport Fund as Embarkation Agent, which is provided for under "26—Scientific and other Minor Departments."
(*b*) One draws a Local Allowance of Rs. 100 per mensem. (*c*) For 7 months only. (*d*) One for 5 months only.

3.—LAND REVENUE—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Charges of District Administration—*continued.*	Rs.	Rs.	Rs.	Rs.
		GENERAL ESTABLISHMENTS—Brought forward	2,30,279	1,92,040	2,10,000	2,04,481
		Establishment.				
217	118	Clerks - - - -	71,934	70,000	1,11,102	83,516
247	233	Servants - - - -	21,180	21,000	22,596	20,915
46	46	Elephant Establishments - -	4,728	3,500	4,860	4,009
		Temporary Establishments - -	1,168	1,500	2,124	1,437
		Deduct—Moiety transferred to "19A, Law and Justice—Criminal Courts, General Establishments"—	99,010	96,000	1,40,682	1,09,877
		See page 30 - - - -	*49,505*	*48,000*	*70,341*	*54,938*
		Total Establishment—Land Revenue Share -	49,505	48,000	70,341	54,939
		Allowances.				
		Travelling Allowance of Officers -	26,350	26,000	32,800	26,670
		Ditto of Establishment -	2,900	1,400	3,440	2,577
		Sub-Divisional House Allowance - -	1,200	1,800	1,200	3,106
		Deduct—Moiety transferred to "19A, Law and Justice—Criminal Courts, General Establishments"—	30,450	29,200	37,440	32,353
		See page 30 - - - -	*15,225*	*14,600*	*18,720*	*16,177*
		Total Allowances—Land Revenue Share -	15,225	14,600	18,720	16,176
		Supplies and Services.				
		Feed and Keep of Elephants - - -	2,496	1,300	2,780	1,306
		Cost of Instruments - - -	7,015	4,500	275	2,100
		Petty Construction and Repairs - -	2,940	1,400	390	10
		Deduct—Moiety transferred to "19A, Law and Justice—Criminal Courts, General Establishments"—	12,451	7,200	3,445	3,416
		See page 30 - - - -	*6,225*	*3,600*	*1,723*	*1,708*
		Total Supplies and Services—Land Revenue Share	6,226	3,600	1,722	1,708
		Contingencies.				
		Purchase and Repair of Furniture - -	2,800	4,300	1,353	2,162
		Purchase and Repair of Tents - -	1,655	500	2,157	423
		Hot and Cold Weather Charges - -	4,459	4,400	4,464	4,531
		Tour Charges - - - -	2,760	1,500	3,315	1,478
		Postage Charges - - - -	10,780	11,400	10,250	11,556
		Telegram Charges - - - -	3,350	3,000	3,030	4,379
		Books, Periodicals, and Maps - - -	689	600	125	332
		Rents, Rates, and Taxes - -	1,459	1,200	1,321	1,104
		Other Petty Items and Office Expenses - -	2,859	1,200	...	...
		Miscellaneous - - - -	10,862	8,000	1,726	2,160
		Deduct—Moiety transferred to "19A, Law and Justice—Criminal Courts, General Establishments"—See page 30 - - - -	41,673	36,100	27,741	28,125
			20,837	*18,050*	*13,870*	*14,063*
		Total Contingencies—Land Revenue Share -	20,836	18,050	13,871	14,062
		TOTAL GENERAL ESTABLISHMENTS—LAND REVENUE SHARE	3,22,071	2,76,290	3,14,654	2,91,366
		REVENUE ESTABLISHMENTS.				
		Establishment.				
145	190	Clerks (less than 200) - -	91,260	91,260	75,720	86,571
22	32	Servants - - -	3,996	3,996	2,868	3,640
		Temporary Establishments - -	4,195	600	1,495	1,604
		Total Establishment -	99,451	95,856	80,083	91,815
		Allowances.				
		Travelling Allowance - - -	2,005	1,200	1,225	1,107
		Supplies and Services.				
		Remittance of Treasure within the District -	1,696	1,500	1,470	2,211
		Law Charges - - - -	2,605	1,200	2,105	1,127
		Cost of Instruments - - -	...	...	4,175	303
		Petty Construction and Repairs - -	...	...	440	192
		Purchase of Land other than under the Land Acquisition Act, X of 1870 - - -	11,175	...	...	...
		Total Supplies and Services -	15,476	2,700	8,190	3,833
		Contingencies.				
		Ameen's Charges - - - -	215	10	100	10
		Purchase and Repair of Furniture - -	...	...	1,148	2,473
		Section-writing - - - -	600	200	348	444
		Books, Periodicals, and Maps - - -	...	...	119	210
		Rents, Rates, and Taxes - - -	...	...	...	44
		Miscellaneous - - - -	...	...	5,300	1,687
		Total Contingencies -	815	210	7,015	4,868
		TOTAL REVENUE ESTABLISHMENTS -	1,17,747	99,966	96,513	1,01,623
		Carried over -	4,39,818	3,76,256	4,11,167	3,92,989

3.—LAND REVENUE—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Charges of District Administration—*continued.*				
		Brought forward -	4,39,818	3,76,256	4,11,167	3,92,989
		SUB-DIVISIONAL ESTABLISHMENTS. *Salaries.*				
2	3	Sub-Deputy Collectors, I grade (200) -	7,200		4,800	
3	3	" " II " (175) -	6,300		6,300	
3	4	" " III " (150) -	7,200		5,400	
2	5	" " IV " (125) -	7,500		3,000	
5	3	" " V " (100) (*a*)	3,400		6,000	
—	3	" Probationers 2 (75) and 1 (50)	2,400		...	
			34,000		25,500	
		Deduct—Probable Savings -	*4,200*		*3,500*	
			29,800	21,000	22,000	20,619
		Deduct—Moiety transferred to "19A, Law and Justice—Criminal Courts, Sub-Divisional Establishments"—See page 30 - - - -	*14,900*	*10,500*	*11,000*	*10,309*
			14,900	10,500	11,000	10,310
1	2	Tahsildar, I grade (200) - -	4,800	32,000	2,400	30,549
—	1	" II " (175) - -	2,100		...	
—	1	" III " (150) - -	1,800		...	
2	2	" IV " (125) - -	3,000		3,000	
18	18	" V " (100) - -	21,600		21,600	
1	1	" Special " (120 + Local Allowance 30) - -	1,800		1,800	
8	8	" on Rs. (30 to 100) -	5,640		5,592	
		Total Salaries—Land Revenue Share -	55,640	42,500	45,392	40,859
		Establishment.				
12	1	Sub-Deputy Collectors' Clerks -	300	3,200	4,500	4,737
14	8	" " Chainmen and Servants - - -	648	940	1,512	988
		Temporary Establishment -	498	1,400	1,704	1,370
			1,446	5,540	7,716	7,095
		Deduct—Moiety transferred to "19A, Law and Justice — Criminal Courts, Sub-Divisional Establishments"—See page 30 - - -	*723*	*2,770*	*3,858*	*3,548*
			723	2,770	3,858	3,547
91	96	Tahsildars' Clerks and Mohurirs -	29,076	26,100	27,396	25,283
65	73	" Servants - -	6,012	5,341	5,352	5,232
—	—	Temporary Establishments - -	2,000	2,000	1,700	761
		Total Establishment—Land Revenue Share -	37,811	36,211	38,306	34,823
		Allowances.				
		Travelling Allowances of Sub-Deputy Collectors -	5,400	3,720	4,550	3,786
		Ditto of Establishment -	475	211	475	261
			5,875	3,931	5,025	4,047
		Deduct—Moiety transferred to "19A, Law and Justice—Criminal Courts, Sub-Divisional Establishments"—See page 30 - - - -	*2,938*	*1,966*	*2,513*	*2,023*
			2,937	1,965	2,512	2,024
		Travelling Allowances of Tahsildars - -	1,016	200	1,000	170
		Ditto of Establishments -	80	858	80	75
		Total Allowances—Land Revenue Share -	4,033	3,023	3,592	2,269
		Supplies and Services. (Sub-Deputy Collector.)				
		Cost of Instruments - - -	...	...	650	...
		Petty Construction and Repairs - -	...	...	50	...
			...	...	700	...
		Deduct—Moiety transferred to "19A, Law and Justice—Criminal Courts, Sub-Divisional Establishments"—See page 30 - - - -	...	...	*350*	...
		(Tahsildars.)	...	...	350	...
		Cost of Instruments - - -	...	...	50	...
		Petty Construction and Repairs - -	...	...	1,050	1,455
		Total Supplies and Services—Land Revenue Share -	...	...	1,450	1,455
			97,484	81,734	88,740	79,406
		Carried over .	4,39,818	3,76,256	4,11,167	3,92,989

(*a*) One for ten months only.

3.—LAND REVENUE—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Charges of District Administration—*continued.*				
Brought forward -	4,39,818	3,76,256	4,11,167	3,92,989
SUB-DIVISIONAL ESTABLISHMENTS—*continued.*				
Brought forward .	97,484	81,734	88,740	79,406
Contingencies.				
(Sub-Deputy Collector.)				
Miscellaneous - - - -	...	...	8	...
Deduct—Moiety transferred to "19A, Law and Justice—Criminal Courts, Sub-Divisional Establishments"—See page 30 - - - -		...	4	...
	...	...	4	...
(Tahsildars.)				
Rent, Rates, and Taxes - - -	...	...	59	8
Miscellaneous - - - -	..	...	2,166	1,606
Total Contingencies—Land Revenue Share -	...		2,229	1,614
TOTAL SUB-DIVISIONAL ESTABLISHMENTS -	97,484	81,734	90,969	81,020
PROCESS-SERVING ESTABLISHMENT. (Numbers: 1892-93 / 1893-94)				
Establishment.				
18 / 18 Nazirs (Sheriffs) - - -	7,704	7,500	7,680	7,343
220 / 214 Process-servers - - -	18,864	18,000	19,704	17,653
Extra Process-servers - -	2,772	1,400	3,072	1,356
Total Establishment -	29,340	26,900	30,456	26,352
Travelling Allowance - - -	365	120	325	113
Miscellaneous - - - -	2,390	2,900	2,465	2,759
TOTAL PROCESS-SERVING ESTABLISHMENT -	32,095	29,920	33,246	29,224
RECORD ROOM (OR COPY-MAKING) ESTABLISHMENTS. (Numbers: 1892-93 / 1893-94)				
10 / 10 Clerks - - - -	2,580	2,400	2,580	2,051
Remuneration to Copyists - - -	5,514	4,600	5,220	4,537
Contingencies - - - -	605	620	620	816
TOTAL RECORD ROOM ESTABLISHMENTS -	8,699	7,620	8,420	7,404
SURVEY OF WASTE LANDS.				
Establishment.				
Temporary and fluctuating: Field Establishment -	5,100	2,600	2,920	2,421
Temporary and fluctuating: Servants - -	1,890	200	840	35
Contingencies.				
Miscellaneous and Contingencies - -	326	100	220	89
TOTAL SURVEY OF WASTE LANDS -	7,316	2,900	3,980	2,545
KÁNÚNGO ESTABLISHMENTS. (a) (Numbers: 1892-93 / 1893-94)				
Establishment.				
33 / 11 Registrar Kánúngos (less than 200) -	6,360	5,100	13,560	..
— / 12 Assistant Registrar Kánúngos (less than 200) - - - -	4,200	...	...	...
— / 40 Supervising Kanungos (less than 200) -	17,520	11,600	...	9,842
939 / 956 District Mandals - -	92,640	81,000	87,312	80,356
— / 13 Chainmen and Peons - -	936	...	...	...
— / — Temporary Establishment - -	1,212	...	...	...
	1,22,868		1,00,872	
Add or *deduct*—For Rounding -	230		144	
Total Establishments .	1,23,098	97,700	1,00,728	90,198
Allowances.				
Travelling Allowance - - -	550	270	270	266
Contingencies.				
Petty Construction and Repairs - -	2,450	...	...	...
Cost of Instruments and of other Repairs -	6,300	...	...	...
Map charges - - -	420	...	...	...
Rewards - - - -	550	...	...	...
Miscellaneous - - -	3,850	...	...	...
	13,570	...	...	...
TOTAL KÁNÚNGO ESTABLISHMENTS -	1,37,218	97,970	1,00,998	90,464
Total Charges of District Administration -	7,22,630	5,96,400	6,48,780	6,03,646

(a) Under the control of the Director of Land Records and Agriculture.

3.—LAND REVENUE—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Management of Government Estates.				
		(*a*) COLLECTION OF REVENUE.				
3	3	Establishments - - -	624	1,030	624	1,028
		Temporary Establishment - -	405		405	
		Commission on Collections - -	800	500	800	461
		Cost of erecting Boundary Marks -	100	...	30	103
		Contingencies - - -	211	100	211	46
		TOTAL COLLECTION OF REVENUE .	2,140	1,630	2,070	1,638
		(*b*) OUTLAY ON IMPROVEMENT.				
		Miscellaneous - - - -	200	70	200	64
		(*c*) COST OF SETTLEMENT.				
		Cost of Settlement - - -	200	...	...	...
		Total Management of Government Estates -	2,540	1,700	2,270	1,702
		Charges on account of Land Revenue Collections.				
		Commission on Land Revenue Collections - -	1,75,990	1,32,500	1,42,385	1,58,929
		Pay of Mandal - - - -	...	...	675	...
		Commission on House Tax - - -	20,070	17,400	19,240	17,374
		Miscellaneous - - - -	1,100	100	1,300	70
		Total Charges on account of Land Revenue Collections - - - -	1,97,160	1,50,000	1,63,600	1,76,373
		Survey and Settlement.				
		SURVEY AND SETTLEMENT PARTIES. (*a*)				
		Salaries.				
1	2	Extra Assistant Commissioners (300) & (250)	6,600	7,650	7,200	5,218
—	—	Temporary ditto (700) -	3,500		2,750	
—	1	Sub-Deputy Collector (175) -	2,100	5,000	...	2,701
1	2	" " (150) (*b*) -	3,900		1,800	
2	—	" Collectors (125) -	...		3,000	
1	—	" Collector (100) -	...		1,200	
		Temporary ditto - (*c*) -	250		2,250	
		Allowances to Tehsildars for 5 months -	...	...	150	
					18,350	
		Deduct—Probable Savings -			*1,700*	
		Total Salaries -	16,350	12,650	16,650	7,919
		Establishment.				
17		Clerks and Mohurirs - -	8,105	4,000	4,710	3,456
35		Servants - - -	3,670	1,000	2,301	395
Temporary and fluctuating		Clerks . - -	...	2,500	3,700	...
		Amins and Munsarims - -	13,135	5,500	15,005	3,140
		Mandals - - -	8,540	5,500	13,440	4,978
		Chainmen and Munsarims' Peons -	1,116	1,500	2,342	2,080
		Temporary Establishments - -	...	1,000	...	417
					41,498	
		Deduct—Probable Savings -			*6,297*	
		Total Establishment -	34,566	21,000	35,201	14,466
		Allowances.				
		Travelling Allowance of Officers - -	4,585	3,200	6,000	2,623
		Ditto of Establishment - -	500	650	500	891
		Total Allowances -	5,085	3,850	6,500	3,514
		Supplies and Services.				
		Feed and keep of Elephant - - -	954	...	...	...
		Cost of Instruments - - -	2,800	1,500	2,800	375
		Charges of Field-work in Surveying - -	300	600	900	39
		Petty Construction and Repairs - -	500	300	500	300
		Rewards - - - - -	520	500	520	...
		Total Supplies and Services -	5,074	2,900	4,720	714
		Contingencies.				
		Postage Charges - - - -	400	380	400	379
		Telegram Charges - - - -	50	70	50	99
		Purchase and Repair of Furniture - -	250	140	250	135
		Miscellaneous - - - -	2,884	2,783	4,320	5,412
		Total Contingencies -	3,584	3,373	5,020	6,025
		TOTAL SURVEY AND SETTLEMENT PARTIES -	64,659	43,773	68,091	32,638
		Carried over -	64,659	43,773	68,091	32,638

(*a*) Under the control of the Director of Land Records and Agriculture.
(*b*) Includes Survey allowance for 2 Sub-Deputy Collectors at R25 each per month for six months only.
(*c*) Includes Survey allowance for 2 Sub-Deputy Collectors for 2 months only.

3.—LAND REVENUE—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Survey and Settlement—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward .	64,659	43,773	68,091	32,638
PROFESSIONAL SURVEY PARTIES.				
Cost of Survey Parties (transferred from India Estimate) - - - -	98,766	1,00,243	1,01,550	99,710
Cost of Instrument (do. do.) -	3,950	4,010	4,060	
COST OF CADASTRAL MAPS (do. do.) -	16,470	19,574	19,570	19,022
	1,19,186		1,25,180	
Lump addition .	75		149	
TOTAL PROFESSIONAL SURVEY PARTIES -	1,19,261	1,23,827	1,25,329	1,18,732
Total Survey and Settlement -	**1,83,920**	**1,67,600**	**1,93,420**	**1,51,370**
Land Records and Agriculture.(a)				
SUPERINTENDENCE.				
Salaries.				
1893-94: 1 — Director of Agriculture (1,800)[4] -	20,736	20,448	20,448	8,700
1893-94: 2 — Superintendents of Land Records -	9,275			
1 (400—500) and 1 (300—500) (b)		1,600	...	...
Total Salaries -	30,011	22,048	20,448	8,700
Establishment.				
1893-94: 7 — Clerks - - -	4,893	2,970	2,832	2,603
1893-94: 8 — Servants - - -	888	520	408	325
Temporary Establishment - -	...	100	...	...
Total Establishment -	5,781	3,590	3,240	2,928
Allowances.				
Travelling Allowances of Officers - -	6,500	2,200	2,500	1,348
Ditto of Establishment - -	600	150	600	143
Total Allowances -	7,100	2,350	3,100	1,491
Contingencies.				
Rents, Rates and Taxes - - -	...	10	...	4
Purchase and Repair of Furniture - -	50	20	50	179
Books, Periodicals and Maps - - -	150	50	150	22
Section-writing - - - -	...	...	...	...
Postage Charges - - - -	400	400	400	431
Telegram Charges - - - -	160	150	152	212
Hot and Cold Weather Charges - - -	40	40	40	3
Other Petty Items and Office Expenses - -	100	400	350	...
Miscellaneous - - - -	958			285
Total Contingencies -	1,858	1,070	1,142	1,136
TOTAL SUPERINTENDENCE -	44,750	29,058	27,930	14,255
DISTRICT CHARGES.				
Cost of Raingauge Apparatus	300	100		
Petty construction and repairs of Raingauges . .	500	100		
Miscellaneous	200	42		
TOTAL DISTRICT CHARGES .	1,000	242		
Total Land Records and Agriculture -	**45,750**	**29,300**	**27,930**	**14,255**

(a) Under the control of the Director of Land Records and Agriculture.
(b) One of Rs 450 for six-and-a-half months and at Rs. 500 for remainder of the year and one at Rs. 300 per mensem.

6.—STAMPS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Superintendence - - - - -	...	...	...	3,386
Charges for the Sale of General Stamps (a) -	7,450	7,400	7,400	7,098
Charges on Sale of Court-fees Stamps (a) - -	8,000	8,340	8,200	8,329
Discount on Plain Paper (a) - - -	790	800	800	778
Stamp Paper supplied from Central Stores (b) -	18,760	18,460	21,600	11,892
TOTAL -	35,000	35,000	38,000	31,483
IMPERIAL SHARE—ONE-FOURTH -	9,000	9,000	9,000	7,871
PROVINCIAL SHARE—THREE-FOURTHS -	26,000	26,000	29,000	23,612

(a) Under the control of the Superintendent of Stamps, Assam.
(b) Under the control of the Superintendent of Stamps, Calcutta.

DETAILS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Superintendence.				
PRESIDENCY EXECUTIVE ESTABLISHMENT.				
Salaries.				
Inspector-General, part salary ($\frac{1}{15}$) transferred from "20—Police, Superintendence"—See page 34 -				1,467
Establishment.				
Inspector-General's Establishment, part cost ($\frac{13}{40}$) transferred from "12—Registration, Superintendence"—See page 23 - - - -				1,261
Allowances.				
Inspector-General's Travelling Allowance, part cost ($\frac{1}{15}$) transferred from "20—Police, Superintendence"—See page 35 - - - -				80
Inspector-General's Establishment's Travelling Allowance, part cost ($\frac{13}{40}$) transferred from "12—Registration, Superintendence"—See page 23 - . -				60
Total Allowances -				140
Supplies and Services.				
Inspector-General's Supplies and Services, part cost ($\frac{1}{15}$) transferred from "20—Police, Superintendence"—See page 35 - - - -				386
Contingencies.				
Inspector-General's Establishment's Contingencies, part cost ($\frac{13}{40}$) transferred from Grant "12—Registration, Superintendence"—See page 23 - -				132
Total Superintendence -	(a)	(a)	(a)	3,386

(a) Transferred to "18—General Administration."

6.—STAMPS—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Charges for the Sale of General Stamps.	Rs.	Rs.	Rs.	Rs.
Discount - - - -	7,010	7,000	6,824	6,717
Commission - - - -	...	...	116	136
Freight and Packing Charges - - -	131	140	140	164
Purchase and Repair of Furniture - -	13	30	13	5
Postage Charges - - - -	29	20	42	22
Telegram Charges - - - -	13	10	15	9
Other Petty Items and Office Expenses - -	83	200	250	45
Miscellaneous - - - -	171			
Total Charges for the Sale of General Stamps-	7,450	7,400	7,400	7,098
Charges on Sale of Court-fees Stamps.				
Discount - - - -	8,000	8,340	8,200	8,329

7.—EXCISE (*a*).

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Collectors', Commissioners', and Cantonment Magistrates' Establishments - - -	Rs. 11,000	Rs. 13,000	Rs. 9,000	Rs. 4,956
Superintendent of Stamps and Excise - -	...	...	...	3,052
TOTAL -	11,000	13,000	9,000	8,008
IMPERIAL SHARE—THREE-FOURTHS -	8,000	10,000	7,000	6,006
PROVINCIAL SHARE—ONE-FOURTH -	3,000	3,000	2,000	2,002

(*a*) Under the control of the Commissioners of Excise.

DETAILS.

Numbers. 1892-93.	Numbers. 1893-94		Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Collectors', Commissioners', and Cantonment Magistrates' Establishments.	Rs.	Rs.	Rs.	Rs.
		DISTRICT ESTABLISHMENT.				
		Establishment.				
4	4	Clerks - - - -	1,140	1,146	1,140	1,143
		Add—For rounding -	350	...	250	...
		Total Establishment -	1,490	1,146	1,390	1,143
		Allowances.				
		Travelling Allowance - - -	50	...	60	5
		Supplies and Services.				
		Testing Instruments - -	200	100	265	...
		Rewards - - - .	8,000	10,700	6,000	3,281
		Total Supplies and Services -	8,200	10,800	6,265	3,281
		Contingencies.				
		Postage Charges - - -	35	4	10	10
		Miscellaneous - - - -	1,225	1,050	1,275	517
		Total Contingencies -	1,260	1,054	1,285	527
		TOTAL DISTRICT ESTABLISHMENT -	11,000	13,000	9,000	4,956
		Total Collectors', Commissioners', and Cantonment Magistrates' Establishments -	11,000	13,000	9,000	4,956
		Superintendent of Stamps and Excise.				
		Salaries.				
		Inspector-General's part salary ($\frac{1}{15}$) transferred from "20—Police, Superintendence"—See page 34 -				1,467
		Establishment.				
		Inspector-General's Establishment, part cost ($\frac{10}{45}$) transferred from "12—Registration, Superintendence"—See page 23 - - - -				970
		Carried over	(*a*)	(*a*)	(*a*)	2,437

(*a*) Transferred to "18—General Administration."

7.—EXCISE—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1893-94.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Superintendent of Stamps and Excise—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward -				2,437
Allowance.				
Inspector-General's Travelling Allowance, part cost ($\frac{1}{15}$) transferred from "20—Police, Superintendence"—See page 35 - - -				81
Inspector-General's Establishment's Travelling Allowance, part cost ($\frac{10}{49}$) transferred from "12—Registration, Superintendence"—See page 23 -				46
Total Allowances -				127
Supplies and Services.				
Inspector-General's Supplies and Services, part cost ($\frac{1}{15}$) transferred from "20—Police, Superintendence"—See page 35 - - -				387
Contingencies.				
Inspector-General's Establishment's Contingencies, part cost ($\frac{10}{49}$) transferred from "12—Registration, Superintendence"—See page 23 - - -				101
Total Superintendent of Stamps and Excise	(a)	(a)	(a)	3,052

(a) Transferred to "18—General Administration."

8.—PROVINCIAL RATES.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Local.				
Collection of Rates and Cesses—				
Commission to Mouzadars - - -	3,000	3,000	3,000	3,254

10.—ASSESSED TAXES.

Numbers. 1892-93.	Numbers. 1893-94.	Collection of Income Tax.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Establishment.				
2	2	Clerks - - -	780	1,080	780	871
		Temporary Establishment - -	300		330	...
		Total Establishment -	1,080	1,080	1,110	871
		Allowances.				
		Commission - - - -	285	150	335	141
		Travelling Allowances - - -	45	10	45	5
		Total Allowances -	330	160	380	146
		Contingencies.				
		Postage Charges - - - -	20	20	20	20
		Telegram Charges - - - -	10	...	...	...
		Miscellaneous - - - -	100	...	10	3
		Total Contingencies -	130	20	30	23
			1,540	1,260	1,520	
		Add or deduct—For rounding -	460	260	480	
		TOTAL -	2,000	1,000	2,000	1,040
		Imperial Share—One-half -	1,000	...	1,000	520
		Provincial Share—One-half -	1,000	1,000	1,000	520

11.—FOREST. (a)

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
A.—Conservancy and Works - - -	1,20,400	1,35,000	1,36,000	1,31,307
B.—Establishments - - - -	1,93,600	1,50,000	1,90,000	1,35,828
TOTAL -	3,14,000	2,85,000	3,26,000	2,67,135
IMPERIAL SHARE—ONE-HALF -	1,57,000	1,42,000	1,63,000	1,33,568
PROVINCIAL SHARE—ONE-HALF -	1,57,000	1,43,000	1,63,000	1,33,567

(a) Under the control of the Secretary to the Chief Commissioner.

DETAILS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
A.—Conservancy and Works.	Rs.	Rs.	Rs.	Rs.
I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY -	18,520	8,910	21,840	8,165
II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS -	11,880	17,010	7,150	15,391
III.—CONFISCATED DRIFT AND WAIF WOOD -	350	370	310	234
IV.—REVENUE FROM FORESTS NOT MANAGED BY GOVERNMENT - - -	1,000	1,000	1,000	853
VI.—LIVE AND DEAD STOCK - - -	12,600	12,970	14,480	16,207
VII.—COMMUNICATIONS AND BUILDINGS - -	15,880	17,420	14,750	14,181
VIII.—DEMARCATION, IMPROVEMENT, AND EXTENSION OF FORESTS - - - -	56,420	73,310	72,250	72,425
IX.—MISCELLANEOUS - - -	3,750	4,010	4,220	3,851
Total A.—Conservancy and Works -	1,20,400	1,35,000	1,36,000	1,31,307

Numbers. 1892-93.	Numbers. 1893-94.	B.—Establishments.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Salaries.				
1	1	Conservator, 2nd grade (1,100)	13,200	13,200	16,200	14,985
1	1	Deputy Conservator, 1st " (900)	10,800		10,800	
1	1	" " 2nd " (800)	9,600		9,600	
1	1	" " 3rd " (650)	7,800		7,800	
3	3	" Conservators, 4th " (550)	19,800		19,800	
2	2	Asstt. " 1st " (450)	10,800	60,160	10,800	49,335
1	1	" Conservator, 2nd " (350)	4,200		4,200	
1	1	Extra Asstt. Conservator, 1st " (350)	4,200		2,100	
1	1	" " 2nd " (250)	3,000		3,000	
1	1	" " 3rd " (200)	2,400		2,400	
		Deputation and Special Allowances -	2,400	4,000	1,200	3,596
		Total Salaries -	88,200	77,360	87,900	67,916
		Establishment.				
		Sub-Forest Depôt Establishment.				
16	16	Forest Rangers - - -	13,140		13,140	
42	42	Foresters - -	13,680	29,260	13,680	28,554
300	300	Forest Guards - - -	29,544		29,544	
		Office Establishment.				
1	...	Superintendent (below Rs. 200) -	...		1,800	
24	25	Clerks - - -	16,520	15,880	13,020	13,794
28	28	Servants - - -	2,712		2,796	
		Total Establishment -	75,596	45,140	73,980	42,348
		Allowances.				
		Travelling Allowances—				
		a. Conservators - - -	1,800	1,800	1,800	1,382
		b. Superior Officers - - -	15,100	13,250	13,200	13,620
		c. Subordinate Forest and Depôt Establishments -	6,000	5,260	7,500	4,801
		d. Office Establishments - - -	430	540	390	369
		Total Allowances -	23,330	20,850	22,890	20,172
		Contingencies.				
		a. Stationery - - - -	104	110	120	25
		b. Carriage of Tents and Records - -	280	300	270	143
		c. Rents, Rates, and Taxes - -	1,550	1,670	600	649
		e. Official Postage - - -	1,760	1,820	1,810	1,712
		f. Sundries - - - -	2,780	2,750	2,430	2,863
		Total Contingencies -	6,474	6,650	5,230	5,392
		Total B.—Establishments -	1,93,600	1,50,000	1,90,000	1,35,828

12.—REGISTRATION. (a)

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Superintendence	...	...	...	2,908
District Charges	27,000	25,000	27,000	23,449
TOTAL	27,000	25,000	27,000	26,357
IMPERIAL SHARE—ONE-HALF	13,000	12,000	14,000	13,179
PROVINCIAL SHARE—ONE-HALF	14,000	13,000	13,000	13,178

(a) Under the control of the Inspector General of Registration.

DETAILS.

Numbers. 1892-93.	Numbers. 1893-94.		Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Superintendence.				
		Establishment.	Rs.	Rs.	Rs.	Rs.
—	—	Clerks				4,756
		Deduct—				
		$\frac{18}{40}$ths transferred to "6—Stamps, Superintendence"—See page 19				*1,261*
		and $\frac{10}{40}$ths to "7—Excise, Superintendence"—See page 20				*970*
						2,231
		Total Establishment—Registration Share				2,525
		Allowances.				
		Travelling Allowance				226
		Deduct—				
		$\frac{18}{40}$ths transferred to "6—Stamps, Superintendence"—See page 19				*60*
		and $\frac{10}{40}$ths to "7—Excise, Superintendence"—See page 21				*46*
						106
		Total Allowances—Registration Share				120
		Contingencies.				
		Postage Charges				236
		Telegram Charges				175
		Purchase and Repair of Furniture				17
		Books and Periodicals				4
		Hot and Cold Weather Charges				13
		Miscellaneous				51
						496
		Deduct—				
		$\frac{18}{40}$ths transferred to "6—Stamps, Superintendence"—See page 19				*132*
		and $\frac{10}{40}$ths to "7—Excise, Superintendence"—See page 21				*101*
						233
		Total Contingencies—Registration Share				263
		Total Superintendence	(a)	(a)	(a)	2,908
		District Charges.				
		Salaries.				
5	5	Special Sub-Registrars 3 (75), 2 (50)	3,900	3,900	3,900	3,979
		Establishment.				
34	34	Clerks	8,640	8,600	8,700	8,533
6	6	Servants	456	456	456	456
		Temporary Establishment	540	434	888	380
					10,044	
		Lump addition			182	
		Total Establishment	9,636	9,490	10,226	9,369
		Allowances.				
		Commission to Sub-Registrars	11,545	9,900	10,905	8,982
		Travelling Allowance of Sub-Registrars	155	155	110	5
		Ditto of Establishment	65	45	45	53
		Total Allowances	11,765	10,100	11,060	9,040
		Supplies and Services.				
		Petty Construction and Repairs	100	50	155	1
		Contingencies.				
		Purchase and Repair of Furniture	43	30	34	24
		Section-writing	865	900	1,165	622
		Postage Charges	138	114	114	126
		Telegram Charges	24	10	17	6
		Hot and Cold Weather Charges	120	106	95	104
		Other Petty Items and Office Expenses	160	100	...	...
		Miscellaneous	249	200	234	178
		Total Contingencies	1,599	1,460	1,659	1,000
		Total District Charges	27,000	25,000	27,000	23,449

(a) Transferred to "18—General Administration."

13.—INTEREST ON ORDINARY DEBT.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Provincial.				
Interest on Provincial Advances and Loan Accounts	1,000	1,000	1,000	453

14.—INTEREST ON OTHER OBLIGATIONS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Imperial.	Rs.	Rs.	Rs.	Rs.
Interest on Deposits in State Railway Provident Institutions - - - - -	...	...	...	138

15.—POST OFFICE.(a)

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Provincial.				
District Post Establishments - - -	1,000	1,000	1,000	845
Local.				
District Post Establishments - - -	41,000	38,000	39,000	37,381
TOTAL -	42,000	39,000	40,000	38,226

(a) Under the control of the Deputy Post Master General.

Details.

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
District Post Establishments.	Rs.	Rs.	Rs.	Rs.
District Post Establishment, Provincial.				
Establishment. (Numbers: 1892-93 / 1893-94)				
1 / 1 Post Master - - -	72	72	72	72
1 / 1 Overseer - - -	132	132	132	131
2 / 2 Runners - - -	156	155	156	152
1 / 1 Delivery Peon - - -	96	96	96	90
Total Establishment -	456	455	456	445
Supplies and Services.				
Petty Construction and Repairs - -	10	20	10	...
Contingencies.				
Miscellaneous - - - -	174	165	174	40
Subsidy - - - - -	360	360	360	360
Total District Post Establishment, Provincial -	1,000	1,000	1,000	845
Carried over	1,000	1,000	1,000	845

15.—POST OFFICE—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Brought forward -	1,000	1,000	1,000	845
		District Post Establishments—*continued.*				
		DISTRICT POST ESTABLISHMENTS, LOCAL.				
		SUPERINTENDENT'S OFFICE.				
		Establishment.				
1	1	Clerk - - - -	300	300	300	295
1	1	Servant - - -	96	84	84	84
		Contingencies.				
		Miscellaneous - - -	96	54	108	48
		TOTAL SUPERINTENDENT'S OFFICE -	492	438	492	427
		INSPECTOR'S OFFICE.				
		Establishment.				
2	2	Clerks - - - -	600	480	480	469
1	1	Servant - - -	72	72	72	72
		Contingencies.				
		Miscellaneous - - -	60	30	66	24
		TOTAL INSPECTOR'S OFFICE -	732	582	618	565
		DISTRICT ESTABLISHMENT.				
59	64	Post Masters - - -	4,392	3,940	3,948	3,852
1	1	Clerk - - - -	300	180	180	179
8	8	Overseers - - -	1,620	1,700	1,620	1,696
281	289	Runners - - -	20,730	19,800	19,896	20,040
69	74	Delivery Peons - - -	6,372	5,860	5,880	5,166
		Supplies and Services.				
		Petty Construction and Repairs - - -	902	600	890	153
		Contingencies.				
		Miscellaneous - - - -	5,460	4,900	4,626	5,303
		TOTAL DISTRICT ESTABLISHMENT -	39,776	36,980	37,040	36,389
		SUBSIDY - - - - -	...	...	850	...
		TOTAL DISTRICT POST ESTABLISHMENTS, LOCAL -	41,000	38,000	39,000	37,381
		Total District Post Establishments -	42,000	39,000	40,000	38,226

18.—GENERAL ADMINISTRATION.

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
Civil Offices of Account and Audit - -	50,000	51,000	51,000	47,551
PROVINCIAL.				
Salary of Chief Commissioner (4,166⅔)[4] - -	48,000	48,000	48,000	44,276
Staff and Household of the Chief Commissioner -	(a) 12,000	4,800	4,800	3,074
Tour Expenses - - - -	7,400	6,900	7,200	6,523
Civil Secretariat - - - -	97,600	86,900	91,470	81,440
Commissioners - - - - -	53,510	51,200	53,830	51,426
Civil Offices of Account and Audit - -	...	...	...	4,250
Inspector-General of Registration, Jails, Police, Stamps, and Excise - - - -	54,490	48,200	50,700	...
TOTAL PROVINCIAL -	2,73,000	2,46,000	2,56,000	1,90,989
LOCAL.				
General Establishment of Local Funds - -	3,000	3,000	3,000	2,593
TOTAL -	3,26,000	3,00,000	3,10,000	2,41,133

(a) Pay of the Personal Assistant to the Chief Commissioner, R6,000
Sumptuary allowance of the do. do. R6,000

DETAILS.

Numbers. 1892-93.	Numbers. 1893-94.	Civil Offices of Account and Audit. CIVIL OFFICES OF ACCOUNT AND AUDIT, IMPERIAL.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Comptroller (1,000) - -	12,000	12,000	12,000	11,950
1	1	Chief Superintendent (500) - -	6,000	6,000	6,000	5,977
		Total Salaries -	18,000	18,000	18,000	17,927
		Establishment.				
2	2	Clerks (200 and over) - -	4,920	3,660	3,600	3,754
27	27	Clerks (less than 200) (a) - -	23,652	25,900	25,189	21,715
9	9	Servants - - -	1,008	1,008	1,008	904
		Temporary Establishment - -	...	...	...	164
			29,580	30,568	29,797	
		Lump Alteration - - -	*525*	*563*	458	
		Total Establishment	29,055	30,005	30,255	26,537
		Carried over	47,055	48,005	48,255	44 464

(a) One clerk on R55 gets a local allowance of R10 per mensem for the audit of the Inland Labor Transport Fund accounts.

18.—GENERAL ADMINISTRATION—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Civil Offices of Account and Audit—*continued.*				
CIVIL OFFICES OF ACCOUNT AND AUDIT, IMPERIAL—*continued.*				
Brought forward -	47,055	48,005	48,255	44,464
Allowances.				
Travelling Allowances - - -	200	150	...	299
Contingencies.				
Section-writing - - - -	105	105	105	101
Purchase and Repair of Furniture - -	150	250	250	71
Hot and Cold Weather Charges - -	150	150	150	150
Postage Charges - - -	1,000	1,000	800	963
Telegram Charges - - - -	400	400	500	570
Rents, Rates, and Taxes - - -	240	240	240	240
Purchase of Books, Periodicals, and Maps -	...	...	...	...
Miscellaneous - - - -	700	700	700	693
Total Contingencies -	2,745	2,845	2,745	2,788
TOTAL CIVIL OFFICES OF ACCOUNT AND AUDIT, IMPERIAL	50,000	51,000	51,000	47,551
CIVIL OFFICES OF ACCOUNT AND AUDIT, PROVINCIAL.				
Establishment.				
Clerks (less than 200) - - -				4,159
Servant - - - -				91
Temporary Establishment - - -				...
TOTAL CIVIL OFFICES OF ACCOUNT AND AUDIT, PROVINCIAL	(a)	(a)	(a)	4,250
Total Civil Offices of Account and Audit -	50,000	51,000	51,000	51,801
Tour Expenses.				
CHIEF COMMISSIONER.				
Temporary Establishment - - -	50	...	50	...
Travelling Allowance - - -	3,000	3,000	3,000	2,916
Purchase and Repair of Tents and Furniture -	150	100	150	373
Contingencies - - - -	3,000	2,000	2,000	2,504
TOTAL CHIEF COMMISSIONER -	6,200	5,100	5,200	5,793
SECRETARIAT.				
Travelling Allowance of Officers - -	700	800	1,000	562
Ditto of Establishment - -	500	1,000	1,000	168
TOTAL SECRETARIAT -	1,200	1,800	2,000	730
Total Tour Expenses -	7,400	6,900	7,200	6,523
Civil Secretariat.				
Salaries.				
1893-94: 1 — Secretary (2,000)[4] - -	23,040	23,040	23,040	21,888
1893-94: 1 — Assistant Secretary (580) - -	6,960	6,480	6,480	4,192
Total Salaries -	30,000	29,520	29,520	26,080
Establishment.				
1893-94: 4 — Clerks (200 and over) - -	12,600	5,900	10,200	6,720
1893-94: 44 — Do. (less than 200) - -	37,212	33,996	34,680	30,996
1893-94: 1 — Hospital Assistant (pay 20, allowance 31¼)	615	850	615	637
Allowances to do. at 5, for six months -	30		30	
1893-94: 28 — Servants - - -	3,384	3,384	3,384	3,334
Temporary Establishment - -	1,000	2,030	1,000	684
	54,841		49,909	
Lump Addition - -	216		248	
Total Establishment -	55,057	46,160	50,157	42,371
Allowances.				
Travelling Allowance - - -	1,200	200	800	923
Supplies and Services.				
Books, Periodicals, and Maps - -	1,300	1,000	1,000	1,962
Contingencies.				
Purchase and Repair of Furniture - -	300	500	500	598
Hot and Cold Weather Charges - -	250	220	250	210
Rents, Rates, and Taxes - - -	743	400	743	352
Postage Charges - - - -	4,000	2,900	4,200	3,131
Telegram Charges - - - -	2,500	4,000	1,800	3,931
Miscellaneous - - - -	2,250	2,000	2,500	1,882
Total Contingencies -	10,043	10,020	9,993	10,104
Total Civil Secretariat -	97,600	86,900	91,470	81,440

(a) Transferred to Imperial Section.

18.—GENERAL ADMINISTRATION—*continued.*

Number. 1892-93.	Number. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Commissioners.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Commissioner (2,500)[4] - -	28,800	28,140	28,800	27,649
1	1	Superintendent (260) . - -	3,120	2,940	3,000	3,197
		Total Salaries -	31,920	31,080	31,800	30,846
		Establishment.				
22	22	Clerks (less than 200) - -	13,464	13,300	13,368	13,413
11	11	Servants - - -	1,128	1,122	1,128	1,122
		Temporary Establishment - -	180	100	360	...
		Total Establishment -	14,772	14,522	14,856	14,535
		Allowances.				
		Travelling Allowance of Officers - -	3,200	2,910	3,200	2,767
		Ditto of Establishment -	600	380	600	375
		Total Allowances -	3,800	3,290	3,800	3,142
		Contingencies.				
		Purchase and Repair of Tents - -	100	30	100	29
		Tour Charges - - - -	160	150	360	150
		Section-writing - - - -	600	500	600	583
		Books, Periodicals, and Maps - - -	...	...	.	17
		Purchase and Repair of Furniture - -	190	50	300	401
		Hot and Cold Weather Charges - -	240	200	240	215
		Postage Charges - - - -	900	800	1,000	742
		Telegram Charges - - - -	300	250	400	323
		Other Petty Items and Office Expenses - -	150	328	...	...
		Miscellaneous - - - -	378		374	443
		Total Contingencies -	3,018	2,308	3,374	2,903
		Total Commissioners -	53,510	51,200	53,830	51,426
Numbers. 1892-93.	Numbers. 1893-94.	**Inspector-General of Registration, Jails, Police, Stamps, and Excise.**				
		Salaries.				
1	1	Inspector-General (1,833⅓) (*a*) -	22,000	21,850	22,000	
		Establishment.				
19	19	Clerks (less than 200) - -	15,930	15,700	15,510	
6	6	Servants - - -	684	684	684	
		Temporary Establishment - -	...	...	...	
			16,614		16,194	
		Lump Addition - -	41		593	
		Total Establishment -	16,655	16,384	16,787	
		Allowances.				
		Travelling Allowances of Officers -	2,000	1,170	2,000	
		Ditto of Establishment	450	300	350	
		Total Allowances -	2,450	1,470	2,350	
		Supplies and Services.				
		Steam Launch "Kestrel"—				
9	9	Establishment - - -	1,800	1,500	1,800	
		Victualling of crew - -	390	383	383	
		Coaling - - -	3,000	2,330	3,000	
		Stores - - -	1,000	800	800	
		Repairs - - -	3,500	500	500	
		Pilotage - - -	500	300	300	
		Miscellaneous - - -	300	200	217	
		Total Supplies and Services - -	10,490	6,013	7,000	
		Contingencies.				
		Postage Charges - - - -	910	800	500	
		Telegram Charges - - - -	615	500	720	
		Hot and Cold Weather Charges - -	75	40	20	
		Purchase and Repair of Furniture - -	275	100	380	
		Books, Periodicals, and Maps - -	120	10	120	
		Rents, Rates, and Taxes - - -	...	...	...	
		Other Petty Items and Office Expenses - -	300	1,033	...	
		Miscellaneous - - - -	600		823	
		Total Contingencies -	2,895	2,483	2,563	
		Total Inspector General of Jails, etc. -	54,490	48,200	50,700	(*b*)

(*a*) Is graded as a Deputy Commissioner.
(*b*) Shown under "20—Police Superintendence," pages 34 and 35.

19A.—LAW AND JUSTICE—COURTS OF LAW.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Provincial.	Rs.	Rs.	Rs.	Rs.
Law Officers - - - - -	11,240	4,500	9,700	4,272
Judicial Commissioner - - - -	...	...	...	1,301
Civil and Sessions Courts - - -	1,90,620	1,82,000	1,58,100	1,83,375
Criminal Courts - - - -	3,91,600	3,39,600	3,92,100	3,53,094
Pleadership Examination Charges - -	170	200	100	101
Refunds - - - - -	4,370	8,700	4,000	6,433
TOTAL -	5,98,000	5,35,000	5,64,000	5,48,576

Details.

Numbers. 1892-93.	Numbers. 1893-94.		Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Law Officers.				
		Mofussil Establishment.	Rs.	Rs.	Rs.	Rs.
4	4	Government Pleaders (25 to 50) -	1,620	1,620	1,620	1,620
		Fees to Pleaders in Sessions Cases -	2,250	600	2,250	902
		Ditto in Civil Cases -	7,270	2,260	5,730	1,750
		Miscellaneous - - -	100	...	100	...
		Total Law Officers -	11,240	4,500	9,700	4,272
		Civil and Sessions Courts.				
		District and Sessions Judges.				
		Salaries.				
1	1	District and Sessions Judge (2,000)[4] -	23,040	23,040	23,040	23,040
		Establishment.				
1	1	Translator - - -	1,080	1,056	1,056	1,062
2	2	Civil Court Ameens - -	1,200	1,352	1,200	1,297
1	1	Clerk (200) - - -	2,400	1,600	2,400	1,400
21	21	Clerks (less than 200) - -	8,688	8,500	8,556	9,774
9	9	Servants - - -	672	660	672	659
		Temporary Establishment - -	1,200	400	...	222
			15,240		13,884	
		Lump Addition - - -	571		370	
		Total Establishment -	15,811	13,568	14,254	14,414
		Allowances.				
		Travelling Allowance of Officers - -	650	500	650	486
		Ditto of Establishment - -	250	180	250	178
		Total Allowances -	900	680	900	664
		Supplies and Services.				
		Diet and Road Money to Witnesses - -	2,000	1,150	2,000	1,037
		Petty Construction and Repairs - -	1,300	500	846	1,164
		Total Supplies and Services -	3,300	1,650	2,846	2,201
		Contingencies.				
		Section-writing - - - -	8,000	6,400	6,058	6,379
		Purchase and Repair of Furniture - -	535	410	410	409
		Books, Maps, and Periodicals - -	10	10	10	...
		Hot and Cold Weather Charges - -	625	600	600	648
		Rents, Rates, and Taxes - - -	600	500	500	549
		Postage Charges - - - -	700	650	600	799
		Telegram Charges - - -	40	25	30	23
		Other Petty Items and Office Expenses - -	250	500	500	528
		Miscellaneous - - - -	600			
		Total Contingencies -	11,360	9,095	8,708	9,335
		Total District and Sessions Judges -	54,411	48,033	49,748	49,654
		Carried over -	54,411	48,033	49,748	49,654

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Civil and Sessions Courts—*continued.*	Rs.	Rs.	Rs.	Rs.
		Brought forward -	54,411	48,033	49,748	49,654
		SUBORDINATE JUDGES.				
		Salaries.				
1	1	Subordinate Judge (600) - -	7,200	7,062	7,200	7,200
		Establishment.				
5	5	Clerks - - - -	2,004	1,753	1,980	1,749
4	4	Servants - - -	288	285	288	284
		Total Establishment -	2,292	2,038	2,268	2,033
		Allowances.				
		Travelling Allowance of Officers - -	100	50	100	...
		Ditto of Establishment -	25	10	25	...
		Total Allowances -	125	60	125	...
		TOTAL SUBORDINATE JUDGES -	9,617	9,160	9,593	9,233
		MUNSIFFS.				
		Salaries.				
5	4	Munsiffs, 1st grade (400) - -	15,200		24,000	
1	1	" 2nd " (300) - -	3,600		3,600	
1	...	" 3rd " (250) - -	...		3,000	
2	5	" 4th " (200) - -	12,000		4,800	
		Total Salaries -	34,800	35,000	35,400	37,117
		Establishment.				
42	43	Clerks - - - -	15,616	15,200	15,368	15,059
4	4	Servants - - -	168	167	168	163
		Temporary Establishment - -	960	960	960	958
		Total Establishment -	16,744	16,327	16,496	16,180
		Allowances.				
		Travelling Allowance of Officers - -	300	200	300	81
		Ditto of Establishment - -	50	50	50	64
		Total Allowances -	350	250	350	145
		TOTAL MUNSIFFS -	51,894	51,577	52,246	53,442
Number. 1892-93.	Number. 1893-34.	DEPUTY COMMISSIONER'S CIVIL COURT ESTABLISHMENT.				
—	39	Clerks on less than R200 - -	18,684	18,100	...	18,618
		Allowances.				
		Travelling Allowances of Establishment -	170	50	...	23
		TOTAL DY. COMMR.'S CIVIL COURT ESTBT.	18,854	18,150	...	18,641
		SUB-DIVISIONAL CIVIL COURT ESTABLISHMENT.				
—	20	Clerks on less than R200 - -	8,760	8,600	...	8,379
		Allowances.				
		Travelling Allowances of Establishment -	170	50	...	11
		TOTAL SUB-DIVL. CIVIL COURT ESTABT.	8,930	8,650	...	8,390
		PROCESS-SERVING ESTABLISHMENT.				
		Establishment.				
22	8	Nazirs - - - -	3,648	3,470	9,036	8,956
394	254	Peons - - - -	21,240	20,600	} 33,672	{ 32,015
		Extra Peons - - -	...	...		305
					42,708	
		Deduct—Probable Savings -			500	
		Total Establishment	24,888	24,070	42,208	41,276
		Travelling Charges - - -	...	...	50	...
		Miscellaneous - - - -	4,000	4,204	4,255	2,739
		Total -	28,888	28,274	46,513	44,015
		Deputy Commissioner's Process-serving Establishment.				
—	14	Nazirs - - - -	5,592	5,586	...	...
—	139	Peons - - - -	12,384	12,100	...	...
		Extra Peons - - -	...	100	..	...
			17,976	17,786	...	...
		Travelling Charges - -	50	20	...	...
		Miscellaneous - - -	...	350	...	...
		Total -	18,026	18,156	...	...
		TOTAL PROCESS-SERVING ESTABLISHMENT -	46,914	46,430	46,513	44,015
		Total Civil and Sessions Courts -	1,90,620	1,82,000	1,58,100	1,83 375

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Criminal Courts.	Rs.	Rs.	Rs.	Rs.
GENERAL ESTABLISHMENTS.				
Moiety transferred from "3—Land Revenue, Charges of District Administration, General Establishments"—See pages 13 and 14.				
Salaries.				
Deputy Commissioners', &c., Salaries - -	2,30,279	1,92,040	2,10,000	2,04,480
Establishment.				
Deputy Commissioners', &c., Establishments -	49,505	48,000	70,341	54,938
Allowances.				
Deputy Commissioners', &c., Allowances - -	15,225	14,600	18,720	16,177
Supplies and Services.				
Deputy Commissioners', &c., Supplies and Services -	6,225	3,600	1,723	1,708
Contingencies.				
Deputy Commissioners', &c., Contingencies -	20,837	18,050	13,870	14,063
TOTAL GENERAL ESTABLISHMENTS -	3,22,071	2,76,290	3,14,654	2,91,366
JUDICIAL ESTABLISHMENTS.				
Establishment.				
Clerks (less than 200) - - (Numbers: 1892-93: 88; 1893-94: 76)	31,104	31,000	39,408	27,205
Temporary Establishment - -	480	480	720	512
Total Establishment - -	31,584	31,480	40,128	27,717
Allowances.				
Travelling Allowance of Establishment - -	1,155	250	840	382
Supplies and Services.				
Petty Construction and Repairs - -	668	110	910	889
Execution Charges - - -	163	100	203	45
Carriage of Corpses and Wounded Persons -	186	130	185	211
Carriage of Stolen Goods - - -	61	20	57	10
Diet and Travelling Expenses to Witnesses -	2,320	1,200	2,040	1,383
Total Supplies and Services -	3,398	1,560	3,395	2,538
Contingencies.				
Purchase and Repair of Furniture - -	...	...	245	182
Section-writing - - - -	6,620	7,000	5,620	6,601
Books, Periodicals, and Maps - -	...	...	30	13
Miscellaneous - - - -	...		1,445	573
Total Contingencies -	6,620	7,000	7,340	7,369
TOTAL JUDICIAL ESTABLISHMENTS -	42,757	40,290	51,703	38,006
SUB-DIVISIONAL ESTABLISHMENTS.				
Moiety transferred from "3—Land Revenue, Charges of District Administration, Sub-Divisional Establishments"—See pages 15 and 16.				
Salaries.				
Sub-Deputy Collectors', &c., Salaries - -	14,900	10,500	11,000	10,309
Establishment.				
Sub-Deputy Collectors', &c., Establishments -	723	2,770	3,858	3,548
Allowances.				
Sub-Deputy Collectors', &c., Allowances -	2,938	1,966	2,513	2,023
Supplies and Services.				
Sub-Deputy Collectors', &c., Supplies and Services -	...	...	350	...
Contingencies.				
Sub-Deputy Collectors', &c., Contingencies -	...	...	4	..
TOTAL SUB-DIVISIONAL ESTABLISHMENTS -	18,561	15,236	17,725	15,880
PROCESS-SERVING ESTABLISHMENTS.				
Establishment.				
Process-servers - - - (Numbers: 1892-93: 73; 1893-94: 74)	6,442	6,340	6,384	6,329
Extra ditto - - -	650	330	514	278
	7,092	6,670	6,898	6,707
Travelling charges - -	...	...	...	8
Contingencies.				
Office Expenses and Miscellaneous - -	1,119	1,114	1,120	1,127
TOTAL PROCESS-SERVING ESTABLISHMENTS -	8,211	7,784	8,018	7,842
Total Criminal Courts - -	3,91,600	3,39,600	3,92,100	3,53,094

19B.—LAW AND JUSTICE—JAILS.(a)

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Provincial.	Rs.	Rs.	Rs.	Rs.
Jails	86,270	78,000	84,900	90,695
Jail Manufactures	10,730	9,000	11,100	6,918
TOTAL	97,000	87,000	96,000	97,613

(a) Under the control of Inspector General of Jails.

19B.—LAW AND JUSTICE—JAILS—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Jails.				
		SUPERINTENDENCE.				
		Part cost transferred from "20—Police, Superintendence"—See pages 34 and 35.				
		Salaries, Inspector-General's part salary ($\frac{1}{15}$)	...	...	...	1,467
		Establishment, part cost ($\frac{1}{8}$)	...	...	...	3,685
		Allowances, part cost ($\frac{1}{15}$), T. A. of I. G. Police	...	...	...	80
		" " ($\frac{1}{8}$), T. A. of Establishment	...	...	...	80
		Supplies and Services, part cost ($\frac{1}{15}$)	...	...	...	386
		Contingencies, part cost ($\frac{1}{8}$)	...	...	...	629
		TOTAL SUPERINTENDENCE	(a)	(a)	(a)	6,327
		SALARIES.				
		District Jails.				
3	3	Superintendents' Allowance (b) (100), 2 (75)	3,000	2,994	3,000	2,983
13	16	Jailors, Deputy Jailors, and Assistant Jailors (less than 200)	7,476	7,430	8,112	7,867
			10,476		11,112	
		Lump deduction	268		38	
		TOTAL SALARIES	10,208	10,424	11,074	10,850
		CLERICAL ESTABLISHMENT.				
		District Jails.				
4	4	Clerks	900	906	900	529
		Convict Camps.				
		Clerk	...	31	...	53
		TOTAL CLERICAL ESTABLISHMENT	900	937	900	582
			...	...	...	...
		WARDER ESTABLISHMENT.				
		District Jails.				
34	33	Warders and Turnkeys	3,276	3,200	3,360	3,156
		Temporary Establishment	2,836	1,662	1,662	1,231
		Total District Jails	6,112	4,862	5,022	4,387
		Lock-ups.				
10	10	Warders and Turnkeys	768	629	768	629
		Temporary Establishment	164	100	165	19
		Total Lock-ups	932	729	933	648
		Convict Camps.				
		Warders and Turnkeys	...	40	...	40
		TOTAL WARDER ESTABLISHMENT	7,044	5,631	5,955	5,075
		ALLOWANCES.				
		District Jails.				
		Travelling Allowance	60	330	30	251
		TOTAL ALLOWANCES	60	330	30	251
		Carried over	18,212	17,322	17,959	23,085

(a) Transferred to "18—General Administration."
(b) Drawn by Civil Surgeons, see notes on page 49, under Medical Establishment District Medical Officers.

19B.—LAW AND JUSTICE—JAILS—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Jails—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward -	18,212	17,322	17,959	23,085
SUPPLIES AND SERVICES.				
District Jails.				
Rations for Prisoners (1315) - -	36,760	33,857	36,162	32,509
Clothing and Bedding for Prisoners (1115) -	2,775	1,300	2,675	1,242
Clothing and Arms to Jail Establishment -	236	140	226	148
Passage-money of Released Convicts - -	530	500	500	409
Charges for transferring Prisoners to other Jails -	1,110	1,200	940	1,157
Charges for transportation of Convicts - -	...	...	...	15
Lighting Charges - - - -	767	600	707	559
Petty Construction and Repairs - -	3,736	3,000	3,400	2,925
Total District Jails -	45,914	40,597	44,610	38,964
Lock-ups.				
Rations for Prisoners (254) - - -	6,240	6,000	6,440	5,745
Clothing and Bedding for Prisoners (178) -	205	100	140	150
Clothing and Arms to Jail Establishment -	38	10	38	11
Passage-money of Released Convicts - -	88	20	88	10
Charges for transferring Prisoners to other Jails -	510	350	605	356
Lighting Charges - - -	314	325	325	325
Petty Construction and Repairs - -	1,410	1,500	2,164	589
Total Lock-ups -	8,805	8,305	9,800	7,186
Convict Camps.				
Rations for Prisoners - -	...	279	...	2,939
Petty Construction and Repairs - -	...	...	...	60
Lighting charges - - -	...	...	...	69
Total Convict Camps -	...	279	...	3,068
TOTAL SUPPLIES AND SERVICES -	54,719	49,181	54,410	49,218
LUSHAI JAIL CHARGES.				
Salaries.				
Superintendent's Allowance - - -	...	...	...	616
Clerical Establishment.				
Temporary Clerk - - - -	...	...	...	71
Warder Establishment.				
Warders and Turnkeys - - -	...	...	...	79
Temporary Establishment - -	...	...	...	169
Total -	...	...	...	248
Allowances.				
Travelling Allowance - - -	...	...	...	280
Carried over {	...	...	...	1,215
	72,931	66,503	72,369	72,303

19B.—LAW AND JUSTICE—JAILS—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Jails—*continued.*				
Brought forward -	72,931	66,503	72,369	72,303
	...	...	...	1,215
LUSHAI JAIL CHARGES—*contd.*				
Hospital Charges.				
Hospital Assistants - - -	...	...	...	282
Allowance to ditto - - -	...	...	...	14
Compounders and Dressers - - -	...	...	...	54
Hospital Diet for Sick Prisoners - -	...	...	...	38
Travelling Allowance - - -	...	...	...	46
Total -	...	...	...	434
Supplies and Services.				
Rations for Prisoners - - -	...	...	...	1,480
Passage-money of Released Convicts - -	...	...	...	196
Charges for transferring Prisoners to other Jails -	...	...	...	266
Petty Construction and Repairs - -	...	...	...	945
Total -	...	...	...	2,887
Contingencies.				
Telegram Charges - - - -	...	...	...	3
Postage Charges - - - -	...	...	...	2
Rents, Rates, and Taxes - - -	...	...	...	2
Miscellaneous - - - -	...	...	...	895
Total -	...	...	...	902
TOTAL LUSHAI JAIL CHARGES -	...	...	...	5,438

Numbers. 1892-93.	Numbers. 1893-94.	HOSPITAL CHARGES.					
		District Jails.					
		Hospital Assistants—					
1	1	I grade (35 + allowance 18¾) -	645	2,500	645	2,435	
2	2	II grade (25 + allowance 18¾) -	1,050		1,050		
2	2	III grade (20 + allowance 5) -	600		675		
		Allowances to ditto (10) - -	480	486	480	496	
2	2	Compounders and Dressers - -	264	264	264	245	
		Travelling Allowance - -	...	20	...	22	
		Value of Medical Stores - -	1,445	20	50	55	
		Bazar Medicines - - -	198	300	346	347	
		Hospital Diet for Sick Prisoners -	1,727	2,000	2,244	2,447	
		Other Hospital Charges - -	113	60	132	63	
		Total District Jails -	6,522	5,650	5,886	6,110	
		Lock-ups.					
		Hospital Assistants (Allowance 10) -	1,680	1,660	1,680	1,657	
		Value of Medical Stores - -	485	...	...	...	
		Bazar Medicines - -	59	30	55	23	
		Hospital Diet for Sick Prisoners -	234	180	189	117	
		Other Hospital Charges - -	45	35	39	55	
		Total Lock-ups - -	2,503	1,905	1,963	1,852	
		Convict Camps.					
		Hospital Assistant, - - -	...	75	...	131	
		Compounder and Dresser - -	...	15	...	30	
		Bazar Medicines - - -	...	...	...	9	
		Hospital Diet for Sick Prisoners -	...	...	...	110	
		Other Hospital Charges - -	...	..	...	7	
		Total Convict Camps -	...	90	...	287	
		TOTAL HOSPITAL CHARGES -	9 025	7,645	7,849	8,249	
		Carried over -	81,956	74,148	80,218	85,990	

19B.—LAW AND JUSTICE—JAILS—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Jails—*continued.*				
Brought forward	81,956	74,148	80,218	85,990
CONTINGENCIES.				
District Jails.				
Telegram Charges	71	55	85	100
Postage Charges	261	220	325	219
Rents, Rates, and Taxes	1,491	1,300	1,361	1,783
Other Petty Items and office expenses	333	...	...	...
Miscellaneous	1,262	1,600	1,960	1,769
Total District Jails	3,418	3,175	3,731	3,871
Lock-ups.				
Purchase and Repair of Tents	...	20	...	...
Telegram Charges	47	10	62	18
Postage Charges	94	70	91	74
Rents, Rates, and Taxes	136	100	137	65
Other Petty Items and office expenses	173	...	...	...
Miscellaneous	446	400	661	411
Total Lock-ups	896	600	951	568
Convict Camps.				
Postage Charges	...	...	...	15
Miscellaneous	...	77	...	251
Total Convict Camps	...	77	...	266
TOTAL CONTINGENCIES	4,314	3,852	4,682	4,705
Total Jails	86,270	78,000	84,900	90,695
Jail Manufactures.				
Establishment (Numbers: 1892-93: 1; 1893-94: 1)	84	50	84	...
Purchase of Raw Materials	8,666	8,050	9,230	6,005
Tools and Plant	620	200	738	167
Miscellaneous	1,360	700	1,048	746
	10,646	8,950	11,016	6,918
Total Jail Manufactures	10,730	9,000	11,100	6,918

20.—POLICE. (*a*)

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
Superintendence	...	...	...	31,992
District Executive Force	4,55,400	4,32,000	4,46,600	4,21,689
Village Police	1,760	1,000	1,760	1,091
Special Police	7,58,600	6,84,300	6,61,980	7,62,258
Railway Police	1,160	1,180	1,190	1,005
Cattle Pounds	29,470	25,000	26,770	23,060
Refunds	610	520	700	516
TOTAL	12,47,000	11,44,000	11,39,000	12,41,611

(*a*) Under the control of Inspector-General of Police, Cattle Pounds excepted.

DETAILS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Superintendence.				
Salaries.				
Inspector-General	...	...	...	22,000
Deduct— $\frac{8}{16}$ths provided equally under "6—Stamps, Superintendence," "7—Excise, Superintendent of Stamps and Excise," and "19B.—Jails, Superintendence"—See pages 19, 20, and 31)	...	...	...	4,400
Total Salaries	...	...	...	17,600
Carried over	...	...	...	17,600

20.—POLICE—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Superintendence—*continued.*				
Brought forward -	...	...	...	17,600
Establishment.				
Clerks (less than 200) - - -	...	...	...	10,484
Servants - - - -	...	...	...	572
	...	...	...	11,056
Deduct—⅓rd provided under "19B.—Law and Justice—Jails, Superintendence"—See page 31 -	...	...	...	*3,685*
Total Establishment -	...	...	...	7,371
Allowances.				
Travelling Allowances of Inspector-General of Police	...	...	...	1,207
Ditto of Establishment - -	...	...	...	239
	...	...	...	1,446
Deduct—⅕th of I. G.'s travelling allowances provided equally under "6—Stamps, Superintendence," "7—Excise, Superintendent of Stamps and Excise," and "19 B.—Law and Justice—Jails, Superintendence"—See pages 19, 21, and 31 - - -	...	...	...	*241*
" ⅓rd travelling allowances of Establishment provided under "19 B.—Law and Justice—Jails, Superintendence"—See page 31 -	...	...	...	*80*
Total Allowances -	...	...	...	1,125
Supplies and Services.				
Steam-Launch "*Kestrel*".				
Establishment - - - -	...	...	...	1,800
Victualling of Crew - - -	...	...	...	388
Coaling - - - -	...	...	...	2,381
Stores - - - - -	...	...	...	350
Repairs - - - -	...	..	...	626
Miscellaneous - - - -	...	..	...	253
	...	...	...	5,798
Deduct—⅕th provided equally under "6—Stamps, Superintendence," "7—Excise—Superintendent of Stamps and Excise," and "19B—Law and Justice—Jails, Superintendence"—See pages 19, 21, and 31 -	...	...	...	*1,160*
Total Supplies and Services -	...	...	..	4,638
Contingencies.				
Postage Charges - - - -	...	...	...	830
Telegram Charges - - - -	...	...	...	603
Hot and Cold Weather Charges - -	...	...	...	24
Purchase and Repair of Furniture - -	...	...	...	84
Books, Periodicals, and Maps - -	...	...	...	3
Miscellaneous - - - -	...	...	...	343
	...	...	...	1,887
Deduct—⅓rd provided under "19B.—Law and Justice—Jails, Superintendence"—See page 31 -	...	...	...	*629*
Total Contingencies -	...	...	...	1,258
Total Superintendence -	(*a*)	(*a*)	(*a*)	31,992

(*a*) Transferred to General Administration.

20.—POLICE—*continued.*

Numbers 1892-93.	Numbers 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		District Executive Force.				
		DISTRICT POLICE.				
		Salaries.				
1	1	District Superintendent, II grade (800)	9,600	30,000	9,600	27,165
1	1	" " III " (700)	8,400		8,400	
1	1	" " IV " (600)	7,200		7,200	
1	2	" " (*a*) V " (500)	14,400		6,000	
5	3	Asst. Superintendents, (*b*) I " (400)	16,200	25,000	28,200	34,967
—	1	" " II " (300)	3,600		...	
1	1	" " III " (250)	3,000		3,000	
		Total Salaries -	62,400	55,000	62,400	62,132
		Police Force.				
1	1	Inspector, I grade - - (250)	3,000	33,300	3,000	33,195
4	4	Inspectors, II " - - (200)	9,600		9,600	
6	6	" III " - - (150)	10,800		10,800	
9	9	" IV " - - (100)	10,800		10,800	
9	9	Sub-Inspectors, I grade - (80)	8,640	39,000	8,640	40,251
12	12	" II " - (70)	10,080		10,080	
13	13	" III " - (60)	9,360		9,360	
27	26	" IV " - (50)	15,600		15,900	
1	1	" Special " (50-2-80)	628		624	
28	27	Head Constables, I grade - (25)	8,100	45,000	8,250	44,813
47	47	" II " (19-6-0)	10,928		11,280	
76	72	" III " (14-8-6)	12,555		13,320	
57	57	" Special " (11-10-0)	7,952		8,208	
53	53	" IV " (9-11-0)	6,163		6,360	
303	303	Constables, I grade - (8-11-6)	31,702	1,60,000	32,724	1,57,525
593	548	" II " - (7-12-0)	50,964		54,768	
762	877	" III " - (6-12-6)	71,366		64,008	
108	108	" Special " (19-6-0 to 9-11-0)	13,070		13,488	
111	...	" IV " (6)	...		7,992	
		Batta Allowances (*c*) - - -	234	230	234	230
					2,99,436	
		Lump alteration -	+ 13		—9,285	
		Total Police Force -	2,91,555	2,77,530	2,90,151	2,76,014
		Establishments.				
20	20	Clerks (less than 200) - -	10,156	9,900	9,984	9,616
2	2	Servants - - -	108	123	108	144
17	17	Boat Establishments - -	1,400	1,320	1,500	1,266
10	2	Elephant and Mule Establishment -	204	200	1,080	512
2	2	Blacksmiths (5) - - -	120	120	120	120
		Temporary Establishment - -	96	...	96	...
		Ditto Boat Establishment -	5,260	6,800	...	...
		Total Establishments -	17,344	18,463	12,888	11,658
		Allowances.				
		Travelling Allowance of Officers - -	11,900	9,000	9,100	11,334
		Ditto of Establishment - -	1,745	1,500	1,420	1,556
		Good Conduct Allowances - - -	2,064	1,800	2,064	1,477
		Allowances for passing in Languages - -	186	120	186	102
		Total Allowances -	15,895	12,420	12,770	14,469
		Hospital Charges.				
		Allowances to Hospital Assistants (10) -	600	600	600	597
5	5	Compounders and Dressers, &c. -	600	600	660	630
14	14	Servants - - -	912	895	876	864
		Medical Stores - - - -	1,290	100	650	90
		Bazar Medicines - - - -	343	240	288	240
		Hospital Diet - - - -	45	20	25	2
		Other Charges - - - -	20	10	20	6
		Total Hospital Charges -	3,810	2,465	3,119	2,429
		Carried over -	3,91,004	3,65,878	3,81,328	3,66,702

(*a*) One draws a local allowance of Rs. 200 per mensem.
(*b*) Ditto ditto Rs. 150 ditto.
(*c*) Grain allowance Rs. 1-8 per month to each of the Policemen, on Rs. 20 and under, in the Naga Hills.

20.—POLICE—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93	Accounts, 1891-92.
District Executive Force—*continued.*	Rs.	Rs.	Rs.	Rs.
District Police—Brought forward -	3,91,004	3,65,878	3,81,328	3,66,702
Supplies and Services.				
Purchase of Boats, Elephants, and Mules -	60	1,800	1,800	...
Hire of ditto ditto - -	2,307	3,200	7,521	6,887
Repairs of Boats - - - -	210	180	257	168
Feed and Keep of Elephants and Mules - -	181	200	571	153
Clothing - - - -	18,571	17,000	18,321	16,336
Purchase of Arms and Accoutrements, including Ordnance Stores - - -	2,630	11,000	2,793	1,559
Repairs of ditto ditto - -	178	160	...	59
Rewards for Apprehending Criminals - -	925	600	925	246
Ditto for Meritorious Services - -	25	20	25	12
Petty Construction and Repairs - -	21,113	14,000	16,450	13,638
Oil for Lighting Stations - - -	1,747	1,500	1,620	1,539
Cost of Carriage of Constabulary—				
For Escorts (Way Charges) - -	4,300	4,600	4,000	3,839
For Relief of Police Guards - -	715	500	690	495
In other Cases - - - -	500	450	125	109
Recruiting Charges - - -	50	30	50	34
Cost of free rations - - -	...	...	...	79
Total Supplies and Services -	53,512	55,240	55,148	45,153
Contingencies.				
Tour Charges - - - -	...	15	10	15
Purchase and Repair of Tents - -	55	10	55	4
Hot and Cold Weather Charges - -	536	520	520	529
Purchase and Repair of Furniture - -	891	900	1,103	840
Rents, Rates, and Taxes - - -	677	580	580	606
Postage Charges - - - -	4,137	3,900	3,658	3,873
Telegram Charges - - - -	387	340	297	432
Books and Periodicals - - -	174	22	135	19
Other Petty Items and office expenses - -	331	} 2,300	2,266	1,167
Miscellaneous - - - -	1,696			
Total Contingencies -	8,884	8,587	8,624	7,485
Total District Police -	4,53,400	4,29,705	4,45,100	4,19,340
Punitive and Extra Police Supplied to Private Individuals and Companies. (Numbers 1891-93 / 1893-94)				
1 / 2 Head Constable, special grade (19-6-0) -	465	475	190	475
7 / 6 Constables, ditto (7-12-0) -	558	} 1,620	532	} 1,616
5 / 6 Constables, special grade (6-12-6) -	488		333	
Miscellaneous - - -	489	200	445	258
Total Punitive, etc., Police -	2,000	2,295	1,500	2,349
Total District Executive Force -	4,55,400	4,32,000	4,46,600	4,21,689
Special Police.				
Frontier Police. (Numbers 1891-93 / 1893-94)				
Salaries.				
4 / 3 Commandants (674), (600, Local allowance 100), (674, Local allowance 100) - - -	25,776	36,910	35,064	34,549
— / 1 Assistant Commandant - -	5,109	...	...	...
Total Salaries -	30,885	36,910	35,064	34,549
Police Force.				
1 / 1 Subadar, I grade (250) - -	3,600		3,000	
2 / 2 Subadars, II " (200) - -	4,800		4,800	
4 / 4 " III " (150) - -	7,200		7,200	
4 / 3 " IV " (100) - -	3,600		4,800	
11 / 9 " V " (80) - -	8,640		10,560	
Carried over -	27,840	31,000	30,360	29,378
	30,885	36,910	35,064	34,549

20.—POLICE—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Special Police—*continued.* FRONTIER POLICE—*continued.*				
		Brought forward -	30,885	36,910	35,064	34,549
		Police Force—Brought forward .	27,840	31,000	30,360	29,378
1	1	Jemadar, I grade (70) - -	840	16,000	840	16,058
3	3	Jemadars, II „ (60) - -	2,160		2,160	
13	12	„ III „ (50) - -	7,200		7,800	
8	6	„ IV „ (40) - -	2,880		3,840	
6	11	Havildars, I „ (25) - -	3,300	40,000	1,500	39,867
44	46	„ II „ (19-6-0) -	10,695		10,560	
—	16	„ III „ (17-7-0) -	3,348		...	
88	62	„ IV „ (14-8-6) -	10,812		15,840	
83	60	„ Special grade (11-10-0) -	8,370		11,952	
2	2	„ V grade (9-11-0) -	233		240	
		Staff Allowance - - -	2,868	3,200	3,708	3,648
935	687	Sepahis, I grade (8-11-6) -	71,878	2,34,000	1,00,980	2,33,337
685	480	„ II „ (7-12-0) -	44,640		65,760	
190	23	„ III „ (6-12-6) -	1,872		15,960	
434	664	„ Special grade (9-11-0) -	77,190		52,092	
17	11	Kuki Scouts - (10) -	1,320	1,400	1,632	1,234
		Batta Allowance (*a*) - -	11,844	14,000	11,736	20,079
12	12	Buglers (9-11-0, 10-10-6, and 11-0-0) -	1,536	1,500	1,512	1,448
					3,38,472	
		Lump alteration - -	+10		—*4,500*	
		Total Police Force -	2,90,836	3,41,100	3,33,972	3,45,049
		Clerical and other Establishments.				
6	6	Clerks - - - -	3,180	3,200	3,372	3,258
14	10	Servants - - -	1,104	1,125	1,176	1,127
3	1	Boat Establishment - -	360	220	828	269
41	26	Elephant and Mule Establishments -	3,360	4,200	4,884	4,249
4	4	Blacksmiths and Muchies - -	576	576	576	576
		Total Clerical and other Establishments -	8,580	9,321	10,836	9,479
		Allowances.				
		Travelling Allowance of Officers - -	5,400	5,400	5,400	6,238
		Ditto of Establishment -	810	500	810	...
		Good Conduct Allowance - - -	4,860	2,500	2,736	2,718
		Allowance for passing in Languages - -	712	1,400	2,012	1,376
		Marksmen's Allowance - - -	940	800	1,116	510
		Kit Allowance - - - -	9,090	6,200	11,310	6,334
		Signalling Allowance - - -	807	500	817	486
		Other Allowance - - - -	...	100	...	...
		Railway fare of Policemen on leave - -	3,200	5,000	2,600	3,691
		Total Allowances -	25,819	22,400	26,801	21,353
		Hospital Charges.				
...	1	Hospital Assistant, I grade (35, allowance 33⅓) -	825	2,300	...	2,137
1	1	„ II grade (25, allowance 28⅓) -	645		645	
8	3	„ III grade, 2 (20, allowance 15), 1 (20, allowance 21¼) -	1,335		3,368	
		Allowances to Hospital Assistants (10)-	600	600	600	553
6	6	Compounders and Dressers - -	888	888	888	896
10	10	Servants - - -	1,050	820	984	817
		Travelling Allowance - - -	200	50	700	172
		Medical Stores - - - -	1,490	200	800	176
		Bazar Medicines - - - -	1,050	632	633	548
		Hospital Diet - - - -	635	700	95	282
		Other Charges - - - -	370	210	210	499
		Total Hospital Charges -	9,094	6,400	8,923	6,080
		Carried over -	3,65,214	4,16,131	4,15,596	4,16,510

(*a*) Grain allowance Rs. 1-8 per month to each of the Policemen, on Rs. 20 and under, in the Naga Hills.

20.—POLICE—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Special Police—*continued.*	Rs.	Rs.	Rs.	Rs.
Frontier Police—Brought forward -	3,65,214	4,16,131	4,15,596	4,16,510
Supplies and Services.				
Purchase of Boats, Elephants, and Mules -	..	...	100	1,456
Hire of ditto ditto - -	50	1,000	100	1,926
Repair of Boats - - - -	10	...	12	24
Feed and Keep of Elephants and Mules - -	3,885	3,300	3,696	3,287
Clothing - - - -	33,800	40,000	31,600	46,769
Purchase of Arms and Accoutrements, including Ordnance Stores - - -	21,544	20,000	23,324	22,456
Repairs of ditto ditto - -	310	200	...	...
Rewards for Apprehending Criminals - -	50	20	50	...
Petty Construction and Repairs - -	6,700	6,000	7,700	7,905
Oil for Lighting Stations - - -	645	590	590	733
Cost of Free Ration supplied to Military Police employed on Expedition beyond the Frontier -	...	...	...	1,186
Compensation for dearness of provision - -	...	50	...	...
Cost of Carriage of Constabulary—				
For Escorts (Way Charges) - -	3,100	2,700	3,130	2,826
For Relief of Police Guards - -	3,050	2,000	3,550	2,636
In other Cases - - -	550	700	450	559
Carriage of Provisions to Frontier Outposts -	1,600	1,000	1,900	1,403
Patrol Paths - - - -	1,100	950	1,100	945
Subsidy to Police Band - - -	1,320	1,140	1,140	1,140
„ to Rifle Association - - -	300	...	300	...
Recruiting Charges - - -	8,500	5,537	7,000	11,610
Numbers. 1892-93. 1893-94. Steam Launch "*Cygnet*"—				
6 6 Establishment - - -	1,560	1,540	1,560	1,385
Coaling - - - -	2,000	2,200	2,000	1,816
Stores - - - -	480	480	480	394
Repairs - - - -	4,000	700	500	421
Pilotage - - - -	950	200	200	...
Miscellaneous - - -	360	360	360	532
	9,350	5,480	5,100	4,548
Total Supplies and Services -	95,864	90,667	90,842	1,11,409
Contingencies.				
Purchase and Repair of Tents - -	45	30	45	49
Hot and Cold Weather Charges - -	160	160	161	147
Purchase and Repair of Furniture - -	250	300	445	268
Rents, Rates, and Taxes - - -	326	320	326	311
Postage Charges - - - -	440	360	350	452
Telegram Charges - - -	325	330	305	401
Books and Periodicals - - -	57	...	60	24
Other Petty Items and office expenses - -	300	...	...	...
Miscellaneous - - - -	4,459	4,000	3,850	5,041
Total Contingencies -	6,362	5,500	5,542	6,693
Total Frontier Police -	4,67,440	5,12,298	5,11,980	5,34,612
Numbers. 1892-93. 1893-94. Lushai Charges.				
Salaries.				
... 1 Commandant (674 + Local allowance 100)	9,290	...	...	...
1 1 Assistant Commandant (425¾, Local allowance 100) - - -	6,309	6,835	6,309	6,330
Total Salaries -	15,599	6,835	6,309	6,330
Establishment.				
Police Force.				
... 1 Special Transport Officer (125 + Local allowance 125) - - -	3,000	...	...	...
1 1 Subadar, II grade (200) - -	2,400	...	2,400	...
1 1 „ III „ (150) - -	1,800	...	1,800	...
2 3 „ IV „ (100) - -	3,600	...	2,400	...
2 3 „ V „ (80) - -	2,880	...	1,920	...
	13,680	...	8,520	...
Carried over -	15,599	6,835	6,309	6,330
	4,67,440	5,12,298	5,11 980	5,34,612

20.—POLICE—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Special Police—*continued.*				
		FRONTIER POLICE—*continued.*	Rs.	Rs.	Rs.	Rs.
		Brought forward -	4,67,440	5,12,298	5,11,980	5,34,612
		LUSHAI CHARGES—Brought forward -	15,599	6,835	6,309	6,330
		Police Force—Brought forward -	13,680	...	8,520	...
1	...	Jemadar, I grade (60) - -	...	...	720	...
3	9	„ II „ (50) - -	5,400	...	1,800	...
3	...	„ III „ (40) - -	...	...	1,440	
...	16	Havildars, I „ (25) - -	4,800	...	...	
12	33	„ II „ (19-6-0) -	7,673	...	2,880	125
24	33	„ III „ (17-7-0) -	6,906	...	4,320	
24	...	„ IV „ (12) - -	...	...	3,456	
		Staff Allowance - - -	990	...	870	
272	737	Sepahis, I grade (9-11-0) - -	85,676	...	32,640	767
271	...	„ II „ (9) - -	...	...	29,268	
		Batta Allowance (*a*) - -	...	...	27,368	...
6	8	Buglers - (10-10-6) -	1,023	...	792	...
			1,26,148		1,14,074	
		Lump alteration -	2		—*18,895*	
		Total Police Force -	1,26,150	...	95,179	892
		Clerical and other Establishments.				
3	3	Clerks - - - -	1,920	1,240	2,460	1,236
...	6	Servants - - -	1,080	...	...	...
40	...	Boat Establishment - -	...	...	9,000	...
...	11	Elephant, Pony and Mule Establishment	1,500	...	...	...
...	1	Blacksmith and Muchi - -	180	...	...	...
		Temporary Establishment - -	...	1,050	...	1,470
		Coolies for transport purposes -	...	...	...	26,056
		Total Clerical and other Establishments -	4,680	2,290	11,460	28,762
		Allowances.				
		Travelling Allowance of Officers - -	2,400	1,300	2,400	1,278
		Ditto of Establishment - -	100	10	...	10
		Good Conduct Allowance - - -	7,000	...	660	...
		Allowance for passing in Languages - -	2,000	...	2,700	...
		Marksmen's Allowance - - -	400	...	300	...
		Kit Allowance - - - -	1,500	...	900	...
		Signalling Allowance - - -	360	...	180	...
		Railway fare of Policemen on leave -	2,000	...	600	...
		Total Allowances -	15,760	1,310	7,740	1,288
		Hospital Charges.				
—	1	Hospital Assistant, I. grade (35, allowance 23¾) -	705		...	
		„ II. grade (25, allowance 28¾) -	...	3,300	...	2,278
3	3	„ III. grade 2 (20, allowance 15) and 1 (20, allowance 21¼) -	1,335		1,260	
		Allowances to Hospital Assistants (10) -	...	...	...	14
4	6	Compounders and Dressers - -	1,260	...	720	...
2	9	Servants - - -	1,680	...	240	...
		Travelling Allowance - - -	300	350	120	176
		Medical Stores - - - -	400	150	400	1,179
		Bazar Medicines - - - -	150	150	150	309
		Hospital Diet - - - -	250	160	150	59
		Other Charges - - - -	250	200	100	789
		Total Hospital Charges -	6,330	4,310	3,140	4,804
		Carried over -	1,68,519	14,745	1,23,828	42,076
			4,67,440	5,12,298	5,11,980	5,34,612

(*a*) Grain allowance Rs. 1-8 per month to each of the Policemen, on Rs. 20 and under, in the Naga Hills.

20.—POLICE—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Special Police—*continued.*	Rs.	Rs.	Rs.	Rs.
FRONTIER POLICE—Brought forward -	4,67,440	5,12,298	5,11,980	5,34,612
LUSHAI CHARGES—Brought forward -	1,68,519	14,745	1,23,828	42,076
Supplies and Services.				
Purchase of Boats, Elephants, Mules, and Bullocks-	4,200	13,000	5,000	...
Hire of ditto ditto -	8,000		...	5,834
Repairs of Boats - - - -	140	...	140	...
Feed and Keep of Elephants and Mules and Bullocks	2,400	200	350	217
Clothing - - - -	15,000	4,000	4,872	33,805
Purchase of Arms and Accoutrements, including Ordnance Stores - - -	9,000	4,000	4,100	18,792
Repairs of ditto ditto -	100			
Petty Construction and Repairs - -	2,000	2,000	2,000	...
Oil for Lighting Stations - - -	250	50	100	1
Cost of Free Ration supplied to Military Police employed on Expedition beyond the Frontier -	83,410	1,29,000	...	59,956
Cost of Carriage of Constabulary—				
For Escorts (Way Charges) - -	400	30	500	22
For Relief of Police Guards - -	681	200	800	167
In other Cases - - - -	300	300	300	4,384
Carriage of Provisions to Frontier Outposts -	1,000	...	800	...
Patrol Paths - - - -	800	...	550	...
Subsidy to Police Band - - -	360	...	360	...
Recruiting Charges - - -	4,000	...	4,000	...
Total Supplies and Services -	1,19,841	1,52,780	23,872	1,23,178
Contingencies.				
Purchase and Repair of Tents - -	50	...	...	...
Purchase and Repair of Furniture - -	100	102	50	...
Postage Charges - - - -	150	75	150	52
Telegram Charges - - - -	300	300	50	392
Books and Periodicals - - -	100	...	50	...
Other Petty Items and Office Expenses -	100	...	...	...
Miscellaneous - - - -	2,000	4,000	2,000	61,948
Total Contingencies -	2,800	4,477	2,300	62,392
TOTAL LUSHAI POLICE CHARGES -	2,91,160	1,72,002	1,50,000	2,27,646
Total Special Police -	7,58,600	6,84,300	6,61,980	7,62,258

Numbers. 1892-93.	Numbers. 1893-94.					
		Railway Police.				
		JORHAT STATE RAILWAY.				
1	1	Head Constable, III grade (14-8-6) -	175	175	180	29
12	12	Constables (6-12-6) - -	977	1,005	1,010	976
		Lump addition - - -	8	...	...	...
		Total Railway Police -	1,160	1,180	1,190	1,005
		Cattle Pounds.				
1	1	Pound Clerk - - -	300	300	300	322
411	458	Pound-keepers and Herdsmen (2 to 7) -	21,912	19,000	19,910	18,470
		Petty Construction and Repairs -	5,869	5,200	5,138	4,015
		Contingencies - - -	1,545	500	1,422	253
			29,626			
		Deduct—For rounding -	*156*			
		Total Cattle Pounds -	29,470	25,000	26,770	23,060

21.—MARINE. (a)

PROVINCIAL.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Salaries and Allowances of Officers and Men afloat -	22,560	19,100	22,560	18,209
Victualling of Officers and Men afloat - -	3,000	2,950	3,000	2,728
Purchase of Marine Stores and Coal for the building, repairs, and outfit of Ships and Vessels -	25,190	29,600	24,690	19,937
Purchase and Hire of Ships and Vessels - -	4,000	...	...	49,459
Pilotage, Pilot Establishments and Vessels -	1,750	1,850	1,750	1,898
Subsidies to Steam-Boat Companies -	27,500	44,500	55,000	45,333
Miscellaneous - - - -	10,000	...	...	854
TOTAL -	94,000	98,000	1,07,000	1,38,418

(a) Under the Control of Secretary to the Chief Commissioner.

DETAILS.

Numbers. 1892-93	Numbers. 1893-94.		Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Salaries and Allowances of Officers and Men afloat.	Rs.	Rs.	Rs.	Rs.
		STEAMER "*KOLADYNE.*"				
40		Establishment - - -	...	...	16,636	12,414
		Travelling Allowances - -	...	...	...	281
		Contingencies - - -	...	...	3,200	499
			...	...	19,836	13,194
		STEAMER "*BRAHMAKUND.*"				
	40	Establishment - - -	16,636	16,000	...	2,567
		Travelling Allowances - -	300	300	...	87
		Contingencies - - -	2,900	500	...	52
			19,836	16,800	...	2,705
		YACHT "*SONAMUKHI.*"				
15	15	Establishment - - -	2,256	2,200	2,256	2,239
		Travelling Allowances - -	150	...	...	70
		Contingencies - - -	318	100	468	...
		Total Salaries and Allowances of Officers	2,724	2,300	2,724	2,309
		and Men afloat - -	22,560	19,100	22,560	18,209
		Victualling of Officers and Men afloat—				
		Steamer "*Koladyne*" - - -	...	...	2,100	1,558
		" "*Brahmakund*" - - -	2,100	2,100	...	350
		Yacht "*Sonamukhi*" - - -	900	850	900	820
		Total Victualling of Officers and Men afloat	3,000	2,950	3,000	2,728
		Purchase of Marine Stores and Coal, etc.—				
		BUILDING, REPAIRS AND OUTFIT MATERIAL.				
		Steamer "*Koladyne*" - - -	...	...	5,000	455
		" "*Brahmakund*" - - -	5,000	18,500	...	1,478
		Yacht "*Sonamukhi*" - - -	5,000	200	5,000	5,127
		COAL.				
		Steamer "*Koladyne*" - - -	...	...	15,000	10,543
		" "*Brahmakund*" - - -	15,000	10,900	...	2,334
		Yacht "*Sonamukhi*" - - -	60	...	60	...
			25,060		25,060	
		Lump alteration -	+130	...	370	
		Total Purchase of Marine Stores and Coal, etc.	25,190	29,600	24,690	19,937
		Purchase and Hire of Ships and Vessels—				
		Construction of a new Steamer - -	4,000	...	...	49,459
		Pilotage, Pilot Establishments, and Vessels—				
		Steamer "*Koladyne*" - - -	...	...	...	25
		" "*Brahmakund*" - - -	...	100	...	123
		Pilotage Subsidy to River Steam Navigation Company	1,750	1,750	1,750	1,750
		Total Pilotage, Pilot Establt., and Vessels	1,750	1,850	1,750	1,898
		Subsidies to Steam-boat Companies—				
		Accelerated Service on the Brahmaputra -	17,500	34,500	35,000	30,333
		Ditto between Narayanganj and Cachar	10,000	10,000	20,000	15,000
		Total Subsidies to Steam-boat Companies -	27,500	44,500	55,000	45,333
		Miscellaneous.				
		Miscellaneous—				
		Steamer "*Brahmakund*" - - -	...	...	...	156
		" "*Koladyne*" - - -	...	...	...	226
		" "*General Jenkins*" - - -	10,000	...	...	...
		Yacht "*Sonamukhi*" - - -	...	...	...	472
		Total Miscellaneous -	10,000	...	...	854

22.—EDUCATION. (a)

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Provincial.				
Direction	22,200	17,996	20,560	21,082
Inspection	37,550	37,553	38,220	38,022
Government Schools, General	83,650	80,754	85,950	78,999
" " Special	15,750	12,205	10,560	12,318
Grants-in-aid	16,070	14,200	14,180	13,654
Scholarships	13,170	9,980	11,970	9,655
Miscellaneous	7,560	3,300	5,560	3,467
Refunds	50	12	...	14
Total Provincial	1,96,000	1,76,000	1,87,000	1,77,211
Local.				
Government Schools, General	...	52	630	598
" " Special	6,430	5,018	6,330	4,820
Grants-in-aid	1,59,710	1,52,970	1,62,000	1,44,632
Scholarships	10,840	10,240	10,680	9,900
Miscellaneous	1,020	1,720	1,760	1,736
Total Local	1,78,000	1,70,000	1,82,000	1,61,686
TOTAL	3,74,000	3,46,000	3,69,000	3,38,897

(a) Under the control of Director of Public Instruction except Survey schools which are under the control of the Director of Land Records and Agriculture.

Details.

Numbers. 1892-93.	Numbers. 1893-94.		Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Direction.				
		Salaries.				
1	1	Director of Public Instruction (1,150)	13,800	9,800	12,000	12,456
		Establishments.				
6	6	Clerks	4,140	4,300	4,140	4,454
6	6	Servants	600	536	624	531
		Temporary Establishments	200	...	300	108
		Total Establishments	4,940	4,836	5,064	5,093
		Allowances.				
		Travelling Allowance of Officers	1,500	1,400	1,500	1,752
		Ditto of Establishments	100	100	100	52
		Total Allowances	1,600	1,500	1,600	1,804
		Supplies and Services.				
		Books, Periodicals, and Maps	50	50	50	62
		Furniture and Apparatus	100	100	200	49
		Total Supplies and Services	150	150	250	111
		Contingencies.				
		Rents, Rates, and Taxes	50	60	70	38
		Hot and Cold Weather Charges	70	50	70	26
		Postage Charges	1,000	900	1,000	922
		Telegram Charges	100	100	150	86
		Miscellaneous	490	600	356	546
		Total Contingencies	1,710	1,710	1,646	1,618
		Total Direction	22,200	17,996	20,560	21,082

22.—EDUCATION—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Inspection.				
		Salaries.				
1	1	Deputy Inspector, I grade (200) -	2,400	7,474	2,400	8,260
1	1	" " II " (150) -	1,800		1,800	
2	2	" Inspectors III " (125) -	3,000		3,000	
5	5	Sub-Inspectors, I " (75) -	4,500	16,000	4,500	15,888
7	7	" II " (60) -	5,040		5,040	
12	12	" III " (45) -	6,480		6,480	
		Total Salaries -	23,220	23,474	23,220	24,148
		Establishment.				
4	4	Clerks - - -	1,440	1,440	1,440	1,439
33	33	Servants - - -	2,376	2,350	2,376	2,335
		Temporary Establishment - -	...	50	...	50
		Total Establishment -	3,816	3,840	3,816	3,824
		Allowances.				
		Travelling Allowance of Officers - -	8,500	8,300	8,945	8,246
		Ditto of Establishment - -	700	700	795	634
		Allowance for Inspecting Schools - -	100	50	109	40
		Total Allowances -	9,300	9,050	9,849	8,920
		Supplies and Services.				
		Petty Construction and Repairs - -	...	4	...	7
		Books, Periodicals, and Maps - -	...	4	...	...
		Furniture and Apparatus - - -	30	70	...	152
		Total Supplies and Services -	30	78	...	159
		Contingencies.				
		Rents, Rates, and Taxes - - -	...	...	24	...
		Hot and Cold Weather Charges - -	100	111	111	100
		Postage Charges - - - -	800	800	870	641
		Telegram Charges - - - -	80	40	45	74
		Miscellaneous - - - -	204	160	285	156
		Total Contingencies -	1,184	1,111	1,335	971
		Total Inspection -	37,550	37,553	38,220	38,022
		Government Schools, General.				
		GOVERNMENT SCHOOLS, GENERAL, PROVINCIAL.				
		PROVINCIAL.				
		SECONDARY SCHOOLS FOR BOYS AND GIRLS (ENGLISH AND VERNACULAR).				
		High Schools.				
		Establishment.				
4	3	Head Masters (200) - -	7,200	51,900	9,600	50,862
97	89	Head Masters and others (less than 200)	44,916		48,816	
40	40	Servants - - -	3,186	3,190	3,198	3,189
			55,302		61,614	
		Lump alteration -	*96*		466	
			55,206	55,090	62,080	54,051
		Establishment of Mixed Schools.				
—	1	Head Master (200) - -	2,400	6,300	...	5,295
—	8	Masters, Teachers, and others (less than 200) - - -	3,900		...	
—	1	Servant - - -	84	84	...	73
			6,384	6,384	...	5,368
		Deduct—$\frac{1}{3}$rd Transferred to Training Schools -	*2,837*	*2,837*	...	*2,386*
		Total Establishment of Mixed Schools -	3,547	3,547	...	2,982
		Total Establishment -	58,753	58,637	62,080	57,033
		Carried over -	58,753	58,637	62,080	57,033

22.—EDUCATION —*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
GOVERNMENT SCHOOLS, GENERAL, PROVINCIAL—*contd.*				
SECONDARY SCHOOLS FOR BOYS AND GIRLS (ENGLISH AND VERNACULAR)—continued.				
Brought forward -	58,753	58,637	62,080	57,033
Allowances.				
Travelling Allowance - - -	684	400	420	671
Head-money to Resident Master - -	459	290	480	280
Drill Compilation Allowances - -	700	170	...	17
Total Allowances -	1,843	860	900	968
Supplies and Services.				
Prizes - - - - -	450	450	465	421
Petty Construction and Repairs - -	50	50	50	78
Furniture and Apparatus - - -	500	450	540	442
Books, Periodicals, and Maps - - -	500	500	610	520
Total Supplies and Services .	1,500	1,450	1,665	1,461
Contingencies.				
Rents, Rates, and Taxes - - -	537	500	498	568
Hot and Cold Weather Charges - -	900	700	990	783
Postage Charges - - - -	100	95	95	98
Telegram Charges - - - -	8	5	...	4
Miscellaneous - - -	899	800	932	817
Total -	2,444	2,100	2,515	2,270
Contingencies of Mixed Schools.				
Miscellaneous - - - -	96	96	...	91
Deduct—$\frac{4}{9}$th transferred to Training Schools -	*43*	*43*	...	*41*
	53	53	...	50
Total Contingencies -	2,497	2,153	2,515	2,320
Total High Schools -	64,593	63,100	67,160	61,782
Middle Schools.				
Establishment.				
Numbers. 1892-93. 68 / 1893-94. 69 — Head Masters, Masters, and others -	14,232	13,500	13,872	13,536
Numbers. 1892-93. 16 / 1893-94. 18 — Servants - - -	744	710	588	650
Total Establishment. -	14,976	14,210	14,460	14,186
Allowances.				
Travelling Allowance - - -	100	20	138	49
Head-money to Resident Masters - -	90	30	150	31
Total Allowances -	190	50	288	80
Supplies and Services.				
Prizes - - - - -	102	97	97	69
Petty Construction and Repairs - -	570	600	830	302
Furniture and Apparatus - - -	200	100	189	41
Books, Periodicals, and Maps - - -	200	100	170	84
Total Supplies and Services -	1,072	897	1,286	496
Contingencies.				
Rents, Rates, and Taxes - - -	37	35	37	220
Hot and Cold Weather Charges - -	283	240	283	311
Postage Charges - - - -	66	45	59	41
Miscellaneous - - - -	415	365	387	387
Total Contingencies - -	801	685	766	959
Total Middle Schools - -	17,039	15,842	16,800	15,721
TOTAL SECONDARY SCHOOLS, ETC. - -	81,632	78,942	83,960	77,503
PRIMARY SCHOOLS FOR BOYS AND GIRLS.				
Establishments.				
Numbers. 1892-93. 15 / 1893-94. 15 — Masters - - -	1,810	1,700	1,810	1,395
Supplies and Services.				
Prizes - - - -	2	2	2	...
Petty Construction and Repairs -	100	50	100	30
Furniture and Apparatus - - -	...	10	20	43
Total Supplies and Services -	102	62	122	73
Contingencies.				
Postage Charges - - - -	20	...	...	...
Miscellaneous - - - -	86	50	58	28
Total Contingencies -	106	50	58	28
TOTAL PRIMARY SCHOOLS -	2,018	1,812	1,990	1,496
TOTAL GOVT. SCHOOLS, GENERAL, PROVINCIAL -	83,650	80,754	85,950	78,999
Carried over -	83,650	80,754	85,950	78,999

22—EDUCATION—*continued.*

Numbers 1892-93.	Numbers 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Brought forward -	83,650	80,754	85,950	78,999
		Government Schools, General, Local.				
		Primary Schools for Boys and Girls.				
4		Masters - - -	...	50	600	575
		Contingencies - -	...	2	30	23
		Total Govt. Schools, General, Local	...	52	630	598
		Total Govt. Schools, General -	83,650	80,806	86,580	79,597
		Government Schools, Special.				
		Training Schools, Provincial.				
		Establishment.				
10	12	Head Masters and others (less than 200)	5,263	4,500	4,735	5,197
6	7	Servants - - -	528	430	444	463
		Add—$\frac{1}{5}$th Share of Mixed Schools, transferred from page 44 -	2,837	2,837	...	2,386
		Total Establishment -	8,628	7,767	5,179	8,046
		Allowances.				
		Travelling Allowance - - -	39	20	51	19
		Allowances for Inspecting Schools - -	120	...	...	...
			159	20	51	19
		Supplies and Services.				
		Prizes - - - - -	...	...	...	20
		Petty Construction and Repairs - -	300	100	500	100
		Stipends to Pupil Teachers - - -	3,288	2,210	2,520	1,821
		Books, Periodicals, and Maps - - -	72	25	72	22
		Furniture and Apparatus - - -	76	...	56	50
		Total Supplies and Services -	3,736	2,335	3,148	2,013
		Contingencies.				
		Rents, Rates, and Taxes - - -	332	300	332	287
		Hot and Cold Weather Charges - -	138	138	138	109
		Postage Charges - - - -	35	30	33	23
		Miscellaneous - - - -	339	50	319	211
		Add—$\frac{1}{5}$th Share of Mixed Schools—Miscellaneous Charges - - - -	43	43	...	41
		Total Contingencies -	887	561	822	671
		Total Training Schools, Provincial -	13,410	10,683	9,200	10,749
		Training Schools, Local				
		Establishment.				
2	2	Masters - - -	528	504	504	458
1	1	Servant - - -	84	84	84	84
		Total Establishment -	612	588	588	542
		Allowances.				
		Travelling allowances - - -	...	40	...	...
		Supplies and Services.				
		Petty Construction and Repairs - -	100	60	50	100
		Furniture and Apparatus - - -	20	...	...	17
		Stipends - - - -	5,264	4,200	5,264	4,081
		Rewards to Masters - - -	288	100	288	50
		Total Supplies and Services - -	5,672	4,360	5,602	4,248
		Contingencies.				
		Miscellaneous - - - -	146	30	140	30
		Total Training Schools, Local -	6,430	5,018	6,330	4,820
		Carried over	19,840	15,701	15,530	15,569

22.—EDUCATION—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Government Schools, Special—*continued.*				
		Brought forward -	19,840	15,701	15,530	15,569
		SURVEYING SCHOOLS, PROVINCIAL.				
		Establishment.				
2	3	Head Master and Masters - -	1,080	899	720	687
1	2	Servants - - -	180	132	84	84
		Total Establishment -	1,260	1,031	804	771
		Supplies and Services.				
		Petty Construction and Repairs - -	200	...	100	500
		Furniture and Apparatus - - -	108	50	56	...
		Prizes - - - - -	480	300	300	188
		Total Supplies and Services -	788	350	456	688
		Contingencies.				
		Service Postage - - - -	20	...	...	...
		Miscellaneous - - - -	272	141	100	110
		Total Contingencies -	292	141	100	110
		TOTAL SURVEYING SCHOOLS, PROVINCIAL -	2,340	1,522	1,360	1,569
		Total Government Schools, Special -	22,180	17,223	16,890	17,138
		TOTAL PROVINCIAL SUB-HEADS -	15,750	12,205	10,560	12,318
		TOTAL LOCAL SUB-HEADS -	6,430	5,018	6,330	4,820
		Grants-in-aid.				
		GRANTS-IN-AID, PROVINCIAL.				
		To Secondary Schools, High - - -	3,840	...	...	...
		„ Middle „ - - -	2,280	2,100	2,040	2,040
		„ Primary „ - - -	9,800	11,650	11,700	11,430
		„ Training „ - - -	...	150	288	184
		For Furniture and Apparatus—				
		Of Middle Schools - - - -	150	300	152	...
		TOTAL GRANTS-IN-AID, PROVINCIAL -	16,070	14,200	14,180	13,654
		GRANTS-IN-AID, LOCAL.				
		To Secondary Schools, High- - -	...	4,600	5,580	4,612
		„ „ „ Middle - -	22,668	21,300	22,092	20,184
		„ Primary „ - - - -	1,33,250	1,24,270	1,29,966	1,17,644
		„ Training „ - - - -	585	500	585	60
		Towards Buildings—				
		Of High Schools - - - -	...		...	
		„ Middle „ - - - -	780	1,000	2,137	907
		„ Primary „ - - - -	320		345	
		„ Training „ - - - -	...		...	
		For Furniture and Apparatus—				
		Of High Schools - - -	...			
		„ Middle „ - - -	692	300	530	308
		„ Primary „ - - -	133			
		„ Training „ - - -	..			
		Rewards to Teachers in Tols and Moktabs -	1,282	1,000	1,365	917
		TOTAL GRANTS-IN-AID, LOCAL -	1,59,710	1,52,970	1,62,600	1,44,632
		Total Grants-in-aid -	1,75,780	1,67,170	1,76,780	1,58,286
		Scholarships.				
		SCHOLARSHIPS, PROVINCIAL.				
		In Arts Colleges - - - -	1,088	210	...	...
		In Secondary Schools, High - - -	...	...	7,698	9,625
		„ „ „ Middle - -	7,692	9,700	4,272	
		„ Primary „ - - -	4,390	70	...	30
		TOTAL SCHOLARSHIPS, PROVINCIAL -	13,170	9,980	11,970	9,655
		SCHOLARSHIPS, LOCAL.				
		In Secondary Schools, High - -	...	240	240	255
		„ Primary „ - - -	10,840	10,000	10,440	9,645
		TOTAL SCHOLARSHIPS, LOCAL -	10,840	10,240	10,680	9,900
		Total Scholarships -	24,010	20,220	22,650	19,555

22.—EDUCATION—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Miscellaneous.	Rs.	Rs.	Rs.	Rs.
MISCELLANEOUS, PROVINCIAL.				
Grants for the Encouragement of Literature -	500	300	500	912
Printing of Books - - - -	1,000	...	...	...
Examination Charges - - - -	4,600	2,800	3,500	2,515
Miscellaneous - - - -	1,460	200	1,560	40
TOTAL MISCELLANEOUS, PROVINCIAL -	7,560	3,300	5,560	3,467
MISCELLANEOUS, LOCAL.				
Examination Charges - - - -	500	1,300	1,340	1,407
Miscellaneous - - - -	520	420	420	329
TOTAL MISCELLANEOUS, LOCAL -	1,020	1,720	1,760	1,736
Total Miscellaneous -	8,580	5,020	7,320	5,203

23.—ECCLESIASTICAL.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Ecclesiastical Establishments - - -	16,950	13,000	16,920	11,411
Cemetery Establishment - - -	1,050	1,000	1,080	964
TOTAL -	18,000	14,000	18,000	12,375

DETAILS.

Numbers. 1892-93.	Numbers. 1893-94.	Ecclesiastical Establishments.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		CHURCH OF ENGLAND.				
		Salaries.	Rs.	Rs.	Rs.	Rs.
1	1	Chaplain (500) - - -	6,000	6,000	6,600	6,000
5	5	Ministers of the Additional Clergy Society and others, 2 (150), 2 (100), (53)	6,636	5,100	6,636	3,639
			12,636		13,236	
		Lump alterations -	+257		—108	
		Total Salaries - -	12,893	11,100	13,128	9,639
		Establishment.				
6	6	Servants - - -	420	420	420	420
		Allowances.				
		Travelling Allowance - -	3,210	1,400	3,360	1,342
		Contingencies.				
		Postage Charges - - -	12	·15	12	10
		Miscellaneous - - -	415	65	...	..
		Total Contingencies -	427	80	12	10
		Total Ecclesiastical Establishments -	16,950	13,000	16,920	11,411
Numbers. 1892-93.	**Numbers. 1893-94.**	**Cemetery Establishment.**				
14	14	Care-takers in charge - -	1,050	1,000	1,080	964
		Charges for clearing grounds -	...		...	...
		Total Cemetery Establishments -	1,050	1,000	1,080	964

24.—MEDICAL. (*a*)

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
Medical Establishment - - - -	1,24,930	1,27,450	1,29,920	1,21,820
Hospitals and Dispensaries - - -	38,340	35,059	35,550	34,544
Sanitation and Vaccination - - -	19,620	17,573	19,170	17,678
Grants for Medical Purposes - - -	1,330	405	1,700	1,263
Lunatic Asylum - - - -	10,780	8,481	9,660	8,611
Refunds - - - -	...	32	...	...
TOTAL PROVINCIAL -	1,95,000	1,89,000	1,96,000	1,83,916
LOCAL.				
Hospitals and Dispensaries - - -	78,670	66,620	63,030	62,216
Sanitation and Vaccination - - -	10,320	8,350	10,250	8,285
Grants for Medical Purposes - - -	5,010	4,030	4,720	3,650
TOTAL LOCAL -	94,000	79,000	78,000	74,151
TOTAL -	2,89,000	2,68,000	2,74,000	2,58,067

(*a*) Under the control of the Principal Medical Officer.

24.—MEDICAL—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Medical Establishment.	Rs.	Rs.	Rs.	Rs.
		DISTRICT MEDICAL OFFICERS.				
		Salaries.				
4	6	Surgeons-Major (750) (*a*) - -	54,000	36,000	36,000	30,007
3	1	Surgeons (550) - -	6,600	18,500	21,800	17,822
3	3	Uncovenanted Medical Officers (700), (*b*) (550), (450), and local allowance (100)	21,600	22,450	21,600	22,662
		Allowances to Regimental Medical Officers for civil duties - - -	1,200	1,210	1,200	1,535
1	1	Assistant Surgeon, III grade (100+ allowance 100) - - -	2,400	2,386	2,400	2,017
5	5	Hospital Assistants, I grade (35+allowance 33⅓) - - -	4,125		4,125	
5	4	Hospital Assistants, II grade 4 (25+ allowance 18¾) - - -	2,100	8,800	2,745	8,800
5	6	Hospital Assistants, III grade, 3 (20+ allowance 11¼), 2 (20 + allowance 15), (20+allowance 21¼) - -	2,460		2,040	
		Allowances to Regimental Hospital Assistant for civil duties . .	120	110	120	105
		Lump Alterations -	94,605 + 42		92,030 —482	
		Total Salaries -	94,647	89,456	91,548	82,948
		Establishment.				
3	3	Compounders and Dressers - -	432	434	432	435
9	9	Clerks - - - -	4,200	4,124	4,104	4,100
5	5	Servants - - -	456	456	456	449
		Total Establishment -	5,088	5,014	4,992	4,984
		Allowances.				
		Travelling Allowance of Officers - -	6,800	8,000	8,450	10,566
		Ditto of Establishments -	310	200	255	207
		Total Allowances -	7,110	8,200	8,705	10,773
		Supplies and Services.				
		Value of Medical Stores - - -	3,090	8,000	8,800	7,126
		Country Medicines - - - -	177	100	209	110
		Medicines and Stores supplied to Civil Surgeon for sale - - - - -	50	30	150	17
		Cost of Instruments - - -	...	...	...	34
		Total Supplies and Services -	3,317	8,130	9,159	7,287
		Contingencies.				
		Postage Charges - - - -	548	500	438	529
		Telegram Charges - - -	225	250	163	269
		Purchase and Repair of Furniture - -	110	50	110	80
		Other Petty Items and Office Expenses - -	223	550	565	447
		Miscellaneous - - - -	202			
		Total Contingencies -	1,308	1,350	1,276	1,325
		TOTAL DISTRICT MEDICAL OFFICERS -	1,11,470	1,12,150	1,15,680	1,07,317
		Carried over .	1,11,470	1,12,150	1,15,680	1,07,317

(*a*) One draws an additional allowance of Rs 100 per month as Superintendent of Jail provided under "19B.—Law and Justice, Jails," a second draws Rs. 100 as Inspector of Labourers provided under "26.—Scientific and other Minor Departments"; and a third draws Rs. 100 as Superintendent of the Lunatic Asylum, Rs. 75 as Superintendent of Jail, and Rs. 50 as Inspector of Labourers provided under "24.—Medical, Lunatic Asylums," "19B.—Law and Justice, Jails," and "26.—Scientific and other Minor Departments."

(*b*) One draws Rs. 50 as Inspector of Labourers provided under "26.—Scientific and other Minor Departments."

24.—MEDICAL—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Medical Establishment—*continued.*	Rs.	Rs.	Rs.	Rs.
		Brought forward -	1,11,470	1,12,150	1,15,680	1,07,317
		LUSHAI CHARGES.				
		Salaries.				
1	1	Surgeon (400 and allowance 100) -	6,000	7,000	6,000	6,419
		Assistant Surgeon- - -	...	...	...	509
1	1	Hospital Assistant, I grade (25 + allowance 33⅓) - - -	705	600	1,125	726
		Total Salaries -	6,705	7,600	7,125	7,654
		Establishment.				
...	1	Compounder and Dresser - -	240	...	...	...
		Allowances.				
		Travelling Allowance of Officers - - -	600	1,200	600	953
		Supplies and Services.				
		Value of Medical Stores - - -	200	1,400	400	68
		Contingencies.				
		Postage Charges - - - -	40	5	...	2
		Telegram Charges - - - -	20	25	...	...
		Purchase and Repair of Furniture - -	60	100	...	2
		Other Petty Items and Office Expenses - -	20			
		Miscellaneous - - - -	20			
		Total Contingencies -	160	130	...	4
		TOTAL LUSHAI CHARGES -	7,905	10,330	8,125	8,679
		RESERVE MEDICAL SUBORDINATES.				
		Hospital Assistants—				
1	1	I grade (35) + allowance (33⅓) -	825	4,000	825	4,855
2	1	II grade (25+allowance 18⅔) -	525		1,050	
12	11	III grade 8 (20+ allowance 5), 3 (20+ allowance 11¼) - -	3,525		3,825	
		Travelling Allowance - -	680	970	415	969
		TOTAL RESERVE MEDICAL SUBORDINATES -	5,555	4,970	6,115	5,824
		Total Medical Establishment -	1,24,930	1,27,450	1,29,920	1,21,820

24.—MEDICAL—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Hospitals and Dispensaries.				
		MOFUSSIL HOSPITALS AND DISPENSARIES, PROVINCIAL.				
		Salaries.				
1	1	Assistant Surgeon, II grade (150) (*a*) -	1,800	1,900	1,800	1,650
8	8	Hospital Assistants, I grade, 4 (35+ allowance 43¾), 2 (35 + allowance 48¾), 1 (35 + allowance 8¾), 1 (35+allowance 63¾) -	7,500		7,620	
6	7	Hospital Assistants, II grade, 4 (25+ allowance 18¾), (25+ allowance 16¼), (25 +allowance 33¾), and (25+allowance 6¼)	3,675	17,400	3,300	17,659
17	21	Hospital Assistants, III grade, 19 (20+ allowance 11¼), 2 (20+allowance 5)	7,725		6,195	
		Add—For rounding .	20,700 500			
		Total Salaries -	21,200	19,300	18,915	19,309
		Establishment.				
3	4	Compounders and Dressers - -	648	408	408	416
9	9	Servants - - -	756	756	756	776
		Total Establishment -	1,404	1,164	1,164	1,192
		Allowances.				
		Travelling Allowance - - -	745	700	620	1,032
		Supplies and Services.				
		Diet for Patients - - -	1,300	1,000	1,500	1,217
		Clothing for Patients - - -	60	600	100	7
		Value of Medical Stores - - -	800	100	850	769
		Purchase of Country Medicines - -	205	250	275	167
		Petty Construction and Repairs - -	50	...	200	...
		Total Supplies and Services -	2,415	1,950	2,925	2,160
		Contingencies.				
		Postage Charges - - - -	30	30	30	30
		Telegram Charges - - -	10	45	14	19
		Purchase and Repair of Furniture - -	70	100	230	7
		Miscellaneous - - - -	304	400	300	279
		Total Contingencies -	414	575	574	335
		TOTAL MOFUSSIL HOSPITALS AND DISPENSARIES, PROVINCIAL - - - -	26,178	23,689	24,198	24,028
		MOFUSSIL HOSPITALS AND DISPENSARIES, LOCAL.				
		Salaries.				
1	—	Native Doctor - - -	...	4,000	180	4,409
7	7	Hospital Assistants (50) - -	4,200		4,200	
		Allowances to Hospital Assistants 3 (10), 3 (5) - - -	540	500	510	490
		Pensionary Contribution - -	390	...	390	...
		Total Salaries -	5,130	4,500	5,280	4,899
		Establishment.				
4	6	Compounders and Dressers - -	562	450	298	223
1	1	Clerk - - - -	360	380	360	400
35	38	Servants - - -	3,255	3,300	3,059	3,353
		Pensionary Contribution - -	352	...	302	...
		Total Establishment -	4,529	4,130	4,019	3,976
		Carried over -	9,659	8,630	9,299	8,875

(*a*) Receives Rs. 50 from the Inland Labour Transport Fund provided under "26.—Scientific and other Minor Departments."

24.—MEDICAL—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Hospitals and Dispensaries—*continued.*	Rs.	Rs.	Rs.	Rs.
MOFUSSIL HOSPITALS AND DISPENSARIES, LOCAL—*contd.*				
Brought forward -	9,659	8,630	9,299	8,875
Allowances.				
Travelling Allowance - - -	430	50	100	92
Supplies and Services.				
Diet for Patients - - - -	5,800	4,500	4,812	4,145
Clothing for ditto - - -	100	...	...	...
Value of Medical Stores - - -	1,000	500	508	615
Purchase of Country Medicines - -	85	30	35	14
Petty Construction and Repairs - -	4,100	2,475	2,475	7,011
Total Supplies and Services -	11,085	7,505	7,830	11,785
Contingencies.				
Postage Charges - - - -	90	50	80	44
Telegram Charges - - -	15	25	15	14
Purchase and Repair of Furniture - -	155	650	130	32
Rents, Rates, and Taxes - - -	20	10	17	...
Miscellaneous - - - -	610	700	350	816
Total Contingencies -	890	1,435	592	906
TOTAL MOFUSSIL HOSPITALS AND DISPENSARIES, LOCAL	22,064	17,620	17,821	21,658
GRANTS TO HOSPITALS AND DISPENSARIES, PROVINCIAL	12,162	11,370	11,352	10,516
GRANTS TO HOSPITALS AND DISPENSARIES, LOCAL -	56,606	49,000	45,209	40,558
Total Hospitals and Dispensaries -	1,17,010	1,01,679	98,580	96,760
TOTAL PROVINCIAL SUB-HEADS -	38,340	35,059	35,550	34,544
TOTAL LOCAL SUB-HEADS -	78,670	66,620	63,030	62,216
Sanitation and Vaccination.				
SANITATION AND VACCINATION, PROVINCIAL.				
(1) *SANITARY COMMISSIONER'S ESTABLISHMENT.*				
Establishment. (Numbers: 1892-93 / 1893-94)				
4 / 4 Clerks - - - -	2,700	2,645	2,700	2,775
1 / 1 Servant - - -	120	120	120	120
Total Establishment -	2,820	2,765	2,820	2,895
Allowances.				
Travelling Allowance - - -	450	200	250	452
Contingencies.				
Postage Charges - - - -	240	240	120	303
Telegram Charges - - - -	210	530	150	312
Purchase and Repair of Furniture - -	50	50	50	4
Rents, Rates, and Taxes - - -	240	240	240	240
Hot and Cold Weather Charges - -	50	50	30	47
Other Petty Items and Office expenses -	200	500	...	...
Miscellaneous - - - -	300		500	423
Total Contingencies -	1,290	1,610	1,090	1,329
TOTAL SANITARY COMMISSIONER'S ESTABLISHMENT -	4,560	4,575	4,160	4,676
Carried over -	4,560	4,575	4,160	4,676

24.—MEDICAL—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Sanitation and Vaccination, Provincial—*continued.*	Rs.	Rs.	Rs.	Rs.
		Brought forward -	4,560	4,575	4,160	4,676
		(2) *VACCINE ESTABLISHMENT.*				
		Establishment.				
5	6	Superintendents - - -	1,350	1,050	1,050	1,039
46	44	Vaccinators - - -	4,472	4,200	4,504	4,233
		Total Establishment -	5,822	5,250	5,554	5,272
		Allowances.				
		Travelling Allowance - -	2,850	1,700	2,670	1,552
		Contingencies.				
		Miscellaneous - - -	99	60	89	64
		TOTAL VACCINE ESTABLISHMENT -	8,771	7,010	8,313	6,888
		(3) *ANIMAL VACCINATION.*				
		Establishments.				
1	1	Hospital Assistant, II grade (pay 25+ allowance 28¾) - - -	645	645	645	644
4	4	Servants - - -	363	360	365	357
		Total Establishment -	1,008	1,005	1,010	1,001
		Allowances.				
		Travelling Allowance - -	...	...	...	1
		Supplies and Services.				
		Petty Construction and Repairs -	100	50	100	122
		Contingencies.				
		Postage Charges - - -	32	30	32	90
		Telegram „ - - -	5	3	5	3
		Miscellaneous - - -	5,144	4,900	5,550	4,897
		Total Contingencies -	5,181	4,933	5,587	4,990
		TOTAL ANIMAL VACCINATION -	6,289	5,988	6,697	6,114
		TOTAL SANITATION AND VACCINATION, PROVINCIAL	19,620	17,573	19,170	17,678
		SANITATION AND VACCINATION, LOCAL.				
		Establishment.				
9	9	Superintendents - - -	1,794	1,400	1,794	1,330
101	107	Vaccinators - - -	7,350	6,130	7,038	6,125
		Total Establishment -	9,144	7,530	8,832	7,455
		Allowances.				
		Travelling Allowance - - -	788	650	1,000	664
		Contingencies.				
		Miscellaneous - - - -	388	170	418	166
		TOTAL SANITATION AND VACCINATION, LOCAL	10,320	8,350	10,250	8,285
		Total Sanitation and Vaccination -	29,940	25,923	29,420	25,963
		Grants for Medical Purposes.				
		GRANTS FOR MEDICAL PURPOSES, PROVINCIAL.				
		Expenses during the prevalence of Epidemic -	110	50	110	232
		Miscellaneous - - - -	20	...	20	...
		Kala-azar and Beri-Beri investigation.				
2	2	Salary of Establishment—Hospital Assistants (20+5) - -	600	105	975	675
		Travelling Allowance - -	400	150	200	9
		Value of Medical Stores - -	80	...	275	255
		Miscellaneous - - -	120	100	120	92
		TOTAL GRANTS FOR MEDICAL PURPOSES, PROVI. -	1,330	405	1,700	1,263
		GRANTS FOR MEDICAL PURPOSES, LOCAL -	5,010	4,030	4,720	3,650
		Total Grants for Medical Purposes -	6,340	4,435	6,420	4,913

24.—MEDICAL—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	DETAILS.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Lunatic Asylum.				
		Salaries.				
		Superintendent's allowance 100(*a*) -	1,200	1,200	1,200	1,200
		Establishment.				
1	1	Compounder and Dresser - -	144	144	144	144
1	1	Overseer and Darogah - -	780	748	750	718
8	8	Keepers - - -	960	960	960	960
6	6	Servants - - -	732	720	720	707
		Temporary Establishment - -	360	360	360	326
		Total Establishment -	2,976	2,932	2,934	2,855
		Supplies and Services.				
		Diet of Patients - - - -	4,500	3,300	4,000	3,650
		Clothing and Bedding for Inmates - -	1,000	500	800	517
		Value of Medical Stores - - -	50	20	50	...
		Country Medicines - - -	60	50	50	62
		Petty Construction and Repairs - -	50	20	50	...
		Charges on account of Manufactures - -	550	150	200	26
		Total Supplies and Services -	6,210	4,040	5,150	4,255
		Contingencies.				
		Purchase and Repair of Furniture - -	20	10	20	4
		Postage Charges - - - -	10	9	5	8
		Telegram Charges - - - -	10	5	5	6
		Other Petty Items and Office Expenses - -	200	} 285	346	283
		Miscellaneous - - - -	154			
		Total Contingencies -	394	309	376	301
		Total Lunatic Asylum -	10,780	8,481	9,660	8,611

(*a*) Paid to a Civil Surgeon, *vide* foot-note under "24.—Medical, Medical Establishment" (page 49).

25.—POLITICAL.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
Political Agents - - - -	1,57,310	2,61,312	86,060	1,05,420
Entertainment of Envoys and Chiefs - -	2,500	1,588	2,400	1,492
Durbar Presents and Allowances to Vakeels, &c. -	3,060	700	3,110	544
Miscellaneous - - - - -	6,130	1,400	6,430	760
TOTAL -	1,69,000	2,65,000	98,000	1,08,216

DETAILS.

Numbers. 1892-93.	Numbers. 1893-94.	Political Agents. MANIPUR AGENCY.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs	Rs.
		Salaries.				
1	1	Political Officer, Manipur (1,833⅓ and Local Allowance 200) (*a*) - -	24,400	27,000	24,400	12,712
		Assistant Political Officer - -	...	800	...	...
		Total Salaries -	24,400	27,800	24,400	12,712
		Establishment.				
1	1	Hospital Assistant, 1 grade (35 + allowance 62½) - - -	1,170	800	1,170	195
1	2	Clerks - - -	2,520	2,260	1,800	2,020
4	4	Interpreters - - -	840	800	840	688
9	9	Servants - - -	780	700	780	679
		Temporary Establishment - -	...	240	720	405
		Total Establishment -	5,310	4,800	5,310	3,987
		Allowances.				
		Travelling Allowance - - -	1,000	1,400	1,000	463
		Supplies and Services.				
		Value of Medical Stores - - -	400	400	400	...
		Contingencies.				
		Purchase and Repair of Furniture - -	100	50	100	272
		Hospital Charges - - - -	250	250	250	...
		Tour Charges - - - -	500	100	500	48
		Postage Charges - - - -	100	100	100	63
		Telegram Charges - - - -	200	300	200	503
		Miscellaneous - - - -	50	600	50	850
		Total Contingencies -	1,200	1,400	1,200	1,736
		TOTAL MANIPUR AGENCY -	32,310	35,800	32,310	18,898
		Carried over -	32,310	35,800	32,310	18,898

(*a*) Is graded as a Deputy Commissioner, 1st grade (1,833⅓).

25.—POLITICAL—*continued.*

Numbers. 1892-93.	Numbers. 1893-94	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate 1892-93.	Accounts, 1891-92.
		Political Agents—*continued.*	Rs.	Rs.	Rs.	Rs.
		Brought forward .	32,310	35,800	32,310	18,898
		NORTH LUSHAI AGENCY.				
		Salaries.				
1	1	Supdt. and Political Officer (1,666⅔)[4](a)	19,200		19,200	
...	1	Assistant ditto - -	7,800		...	
		Deputation Allowance - -	2,304		3,456	
			29,304			
		Deduct—for rounding -	56			
		Total Salaries -	29,248	24,000	22,656	22,830
		Establishment.				
3	2	Clerks - - -	1,380	4,860	3,300	4,140
9	7	Servants - - -	2,040	2,860	2,232	2,413
3	...	Boat Establishment - -	...	...	540	...
		Total Establishment -	3,420	7,720	6,072	6,553
		Transport and Commissariat Estabt.				
...	2	Transport Officers (250)(b) - -	4,500	1,050	...	...
...	7	Godown Mohirirs and Weighmen -	4,080	...	...	...
...	37	Sirdars, Duffadars, Salutri, Jemadars and Drivers - - -	6,420	...	...	...
...	150	Coolies - - -	27,000	...	...	...
		Total Transport and Commissariat Estabt.	42,000	1,050	..	...
		Allowances.				
		Travelling Allowance - - -	3,700	2,000	2,500	1,383
		Supplies and Services.				
		Purchase of Ponies - - -	5,000	...	...	...
		Cost of rations including feed of Ponies - -	18,000	...	...	...
		Value of Medical Stores - - -	100	50	100	...
		Total Supplies and Services -	23,100	50	100	...
		Contingencies.				
		Purchase and Repair of Furniture - -	200	100	200	...
		Tour Charges - - - -	1,500	50	500	...
		Postage Charges - - - -	150	50	150	10
		Telegram Charges - - - -	500	2,600	500	7
		Miscellaneous - - - -	2,000	1,69,080	2,000	37,560
		Total Contingencies -	4,350	1,71,880	3,350	37,577
		TOTAL NORTH LUSHAI AGENCY -	1,05,818	2,06,700	34,678	68,343
		OTHER AGENCIES.				
		Salaries.				
1	1	Political Officer, Sadiya (Lakhimpur) (700 and Local Allowance 200)(c) -	10,800	10,800	10,800	10,800
		Establishment.				
2	2	Clerks - - - -	1,452	1,400	1,344	1,336
1	1	Interpreter - - -	120	120	120	110
36	36	Servants - - -	4,332	4,332	4,332	4,515
		Total Establishment -	5 904	5,852	5,796	5,961
		Allowances.				
		Travelling Allowance - - -	1,800	2,000	1,800	1,235
		Contingencies.				
		Postage Charges - - - -	25	20	36	16
		Telegram Charges - - - -	25	40	40	61
		Other Petty Items and Office Expenses - -	30	100	600	106
		Miscellaneous - - - -	598			
		Total Contingencies -	678	160	676	183
		TOTAL OTHER AGENCIES -	19,182	18,812	19,072	18,179
		Total Political Agents -	1,57,310	2,61,312	86,060	1,05,420
		Durbar Presents and Allowances to Vakeels, &c.				
		Durbar Presents - - -	2,800	600	2,850	544
		Contingencies - - - -	260	100	260	...
		Total Durbar Presents and Allowances to Vakeels, &c. - - -	3,060	700	3,110	544
		Miscellaneous.				
		Frontier Expedition Charges - - -	3,500	350	3,500	...
		Cost of Demarcation between British and Foreign Terry.	680	350	705	227
		Petty Construction and Repairs - -	300	100	300	125
		Payments for guarding Hill Passes - -	204	200	204	180
		Miscellaneous - - - -	1,690	400	1,690	228
			6,374		6,399	
		Lump alteration -	244		31	
		Total Miscellaneous -	6,130	1,400	6,430	760

(a) Is graded as a Deputy Commissioner. (b) One for six months only. (c) Is a Police Officer.

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Imperial.				
Census	...	5,000	2,000	47,367
Provincial.				
Botanical Survey	500	...	...	...
Imperial Institute	500	330	...	104
Provincial Museum	...	...	...	858
Donation to Scientific Societies	1,000	...	...	...
Experimental Cultivation	280	100	280	61
Public Exhibitions and Fairs	2,500	2,500	...	...
Veterinary and Stallion Charges	720	120	430	294
Colonization and Immigration	250	30	250	...
Registration of River-borne Traffic	3,160	2,950	2,930	2,973
Provincial Statistics	1,090	970	1,110	885
Total Provincial	10,000	7,000	5,000	5,175
Local.				
Public Exhibitions and Fairs	450	400	400	650
Inland Labour Transport	33,550	30,600	31,600	27,154
Refunds	...	...	...	2
Total Local	34,000	31,000	32,000	27,806
TOTAL	44,000	43,000	39,000	80,348

Details.

Numbers. 1892-93.	Numbers. 1893-94.	*Provincial.*	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Provincial Museums.				
		Establishment				148
		Contingencies				710
		Total Provincial Museums				858
		Veterinary and Stallion Charges.				
		Bull and Stallion Charges.				
		Establishment.				
3	3	Bull-keepers	350	120	350	113
		Contingencies.				
		Miscellaneous	370	...	370	181
					720	
		Lump deduction			290	
		Total Veterinary and Stallion Charges	720	120	430	294
		Registration of River-borne Traffic.				
		Establishment.				
4	4	Traffic Registrars	1,260	1,500	1,260	1,477
4	4	Peons	312	312	312	324
6	6	Boat Establishment	924	918	924	947
...	...	Temporary Establishment	231	...	231	...
		Total Establishment	2,727	2,730	2,727	2,748
		Supplies and Services.				
		Boat-hire	96	96	96	96
		Contingencies.				
		Miscellaneous	337	124	107	129
		Total Registration of River-borne Traffic	3,160	2,950	2,980	2,973
		Provincial Statistics.				
		District Establishment.				
		Establishment.				
7	7	Establishment for Trade Statistics	868	800	868	845
		Contingencies.				
		Census Charges	...	100	...	...
		Miscellaneous	157	70	227	40
		Total District Establishment	1,025	970	1,095	885
		Births, Deaths, and Marriage Registration.				
		Contingencies	65	...	15	...
		Total Provincial Statistics	1,090	970	1,110	885

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Inland Labour Transport.				
		Salaries.				
4	4	Inspectors (allowances 50) (*a*) -	2,400	2,400	2,400	2,472
2	2	Embarkation Agents (100) (*b*), (50) (*b*) -	1,800	1,800	1,800	1,779
1	1	Assistant Surgeon (100 and charge allowance 50) - - -	1,800	1,300	1,800	1,665
		Pensionary Contribution - -	200	...	200	...
		Total Salaries -	6,200	5,500	6,200	5,916
		Establishment.				
18	18	Clerks - - - -	7,404	8,000	7,356	8,095
4	4	Servants - - -	348	400	348	387
		Pensionary Contribution - -	864	...	868	...
		Share of cost of Controlling and Account Offices - -	443	400	443	400
		Total Establishment -	9,059	8,800	9,015	8,882
		Allowances.				
		Travelling Allowance of Officers - - / Ditto of Establishment -	5,850	3,300	510	383
		Contingencies.				
		Postage Charges - - - -	1,695	1,200	1,690	1,204
		Telegram Charges - - - -	250	100	230	41
		Miscellaneous - - - -	1,496	2,200	1,955	892
		Total Contingencies -	3,441	3,500	3,875	2,137
			24,550	21,100	19,600	17,318
		ADD—Deficiency, *i.e.*, excess of payments over receipts of the Inland Labour Transport Fund transferred from Bengal - -	9,000	9,500	12,000	9,836
		Total Inland Labour Transport	33,550	30,600	31,600	27,154

(*a*) Drawn by Civil Surgeons of Cachar, Darrang, Kamrup, and Lakhimpur.
(*b*) Drawn by Civil Surgeon, Goalpara, and by the Deputy Commissioner, Goalpara.

27.—TERRITORIAL AND POLITICAL PENSIONS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
Territorial and Political Pensions - -	16,640	16,640	16,640	16,924
Charitable Allowances - - -	360	360	360	333
TOTAL -	17,000	17,000	17,000	17,257

DETAILS.

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Territorial and Political Pensions.				
Raja Chandra Kanta Singh's Family.				
Exceeding Rs. 5,000 per annum— Keshav Kanta Sing Jubaraj - -	5,400	5,400	5,400	5,400
Not exceeding Rs. 5,000 per annum - -	480	480	480	480
Raja Purandar Singh's Family.				
Not exceeding Rs. 5,000 per annum - -	3,180	3,180	3,180	3,181
Raja Jogesvar Singh's Family.				
Not exceeding Rs. 5,000 per annum - -	264	264	264	277
Bar Senapati's Family.				
Not exceeding Rs. 5,000 per annum - -	3,419	3,500	3,419	3,553
Other Pensioners.				
Not exceeding Rs. 5,000 per annum - -	3,642	3,816	3,642	4,033
	16,385		16,385	
Lump addition -	255		255	
Total Territorial and Political Pensions -	16,640	16,640	16,640	16,924

29.—SUPERANNUATION ALLOWANCES AND PENSIONS.

Provincial.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Superannuation and Retired Allowances - -	85,900	79,000	77,200	77,609
Compassionate Allowances - - -	500	500	900	230
Gratuities - - - - -	1,500	3,500	1,800	1,591
Refunds - - - - -	100	...	100	..
TOTAL -	88,000	83,000	80,000	79,430

Details.

Superannuation and Retired Allowances.	Budget Estimate, 1892-93.	Lapsed since the date of framing the Budget Estimate, 1892-93.	Amount payable in 1893-94.	Add new Pensions and Allowances granted since the date of last Estimate.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Accounts, 1891-92.
Departments.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land Revenue - -	16,805	570	16,235	607	16,842		
Revenue Survey - -	240	...	240	...	240		
G. T. Survey - -	5,000	...	5,000	...	5,000		
Forest - -	...	...	..	112	112		
Post Office - -	1,100	...	1,100	...	1,100		
Medical - -	1,174	...	1,174	85	1,259		
Political - -	...	...	...	65	65		
General Administration—							
Commissioner - -	1,613	...	1,613	2,100	3,713		
Law and Justice - -	13,546	529	13,017	781	13,798		
Police - -	35,132	1,660	33,472	6,565	40,037		
Education - -	1,944	...	1,944	263	2,207		
Stationery and Printing -	...	...	...	54	54		
Miscellaneous - -	125	...	125	...	125		
Public Works Department-	1,564	...	1,564	425	1,989		
	78,243	2,759	75,484	11,057	86,541		
Deduct—Probable Outstandings and Savings	*1,043*	...	...	...	*641*		
Total Superannuation, &c., Allowances -	77,200				85,900	79,000	77,609

30.—STATIONERY AND PRINTING.

Provincial.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs	Rs.	Rs.	Rs.
Stationery purchased in the Country - -	9,320	7,100	9,070	6,466
Government Presses - - - -	46,780	38,650	38,730	40,880
Printing at private Presses - - -	200	50	200	24
Stationery supplied from Central Stores - -	22,700	21,200	20,000	25,457
Refunds - - - - -	...	...	...	88
Total Provincial -	79,000	67,000	68,000	72,915
Local.				
Printing at Private Presses -	1,000	...	1,000	4
TOTAL -	80,000	67,000	69,000	72,919

30.—STATIONERY AND PRINTING—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Stationery Purchased in the Country.				
STATIONERY PURCHASED IN SEVERAL DISTRICTS.				
Land Revenue - - - -	3,987	2,600	3,720	2,113
Excise - - - -	231	60	220	57
Law and Justice—				
Criminal Courts - - -	1,121	1,000	1,290	994
Civil and Sessions Courts - - -	1,500	1,000	1,400	1,056
Police - - - - -	2,481	2,440	2,440	2,246
Total Stationery Purchased in the Country -	9,320	7,100	9,070	6,466
Government Presses.				
SECRETARIAT PRESS.				
Establishment.				
Numbers. 1892-93. 1893-94.				
1 1 Superintendent (250) - -	3,000	3,000	3,000	3,310
6 6 Readers and Examiners (225), (101), (60), (50), (45), (35) - -	6,192	7,500	6,192	6,703
58 118 Compositors, Distributors, and Pressmen	17,316	17,094	14,724	14,429
22 26 Servants - - -	3,432	3,000	3,024	1,331
Temporary Establishment - -	7,320	...	6,200	...
Foundry Establishment.				
... 1 Type caster - - -	900	650	...	...
... 6 Other workmen - - -	1,100	450	...	...
	39,260		33,140	
Add—For rounding -	...		20	
Total Establishment -	39,260	31,694	33,160	25,773
Allowances.				
Travelling Allowance - - -	950	200	...	220
Overtime Allowances - - -	1,200	2,400	1,200	1,857
Total Allowances -	2,150	2,600	1,200	2,077
Supplies and Services.				
Purchase of Materials and Stock - -	2,500	1,500	1,500	10,891
Contingencies.				
Telegram Charges - - - -	20	10	...	20
Postage Charges - - - -	600	602	620	517
Hot and Cold Weather Charges - -	100	100	100	38
Rents, Rates, and Taxes - - -	150	144	150	144
Miscellaneous - - - -	2,000	2,000	2,000	1,420
Total Contingencies -	2,870	2,856	2,870	2,139
Total Government Presses -	46,780	38,650	38,730	40,880

32.—MISCELLANEOUS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Imperial.				
Charges for Remittance of Treasure	10,000	8,000	10,000	7,184
Extraordinary Items	...	2,000	...	1,83,859
Total Imperial	10,000	10,000	10,000	1,91,043
Provincial.				
Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations	1,260	700	550	1,039
Rewards for Proficiency in Oriental Languages and Allowance to Language Examination Committees	4,000	5,500	4,200	3,360
Loss on Specie remittances	...	10	...	...
Cost of Books and Publications	1,000	500	1,080	470
Donations for Charitable Purposes	5,370	3,500	3,570	1,928
Charges on account of European Vagrants	440	50	210	63
Rewards for destruction of Wild Animals	2,560	2,400	2,400	2,360
Petty Establishments	48,780	34,750	39,050	30,170
Irrecoverable temporary Loans written off	...	100	...	615
Rents, Rates, and Taxes	3,290	2,800	3,120	2,758
Petty Construction and Repairs	150	50	150	79
Contributions	5,500	5,500	5,500	10,464
Miscellaneous and Unforeseen Charges	5,550	100	5,070	1,393
Miscellaneous Refunds	100	40	100	16
Total Provincial	78,000	56,000	65,000	54,715
Local.				
Donation for Charitable purposes	...	20	...	78
Rewards for destruction of Wild Animals	12,170	12,000	10,910	9,693
Petty Establishments	11,000	9,080	11,000	11,635
Rents, Rates, and Taxes	80	50	80	61
Miscellaneous and Unforeseen Charges	550	350	1,010	...
Miscellaneous Refunds	200	500	...	2
Total Local	24,000	22,000	23,000	21,469
TOTAL	1,12,000	88,000	98,000	2,67,227

Details.

Numbers. 1892-93.	Numbers. 1893-94.	Petty Establishments.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Petty Establishments, Provincial.				
		Circuit and Sessions Houses.				
25	25	Establishment	1,464	1,464	1,464	1,524
		Contingencies	1,791	1,406	1,666	1,117
		Total Circuit and Sessions Houses	3,255	2,870	3,130	2,641
		Staging Bungalows and Rest-houses.				
224	254	Establishment	24,302	20,000	20,610	16,975
		Contingencies	13,403	5,080	8,690	3,948
		Total Staging Bungalows and Rest-houses	37,705	25,080	29,300	20,923
		Subsidy for Tonga Service	7,800	6,800	6,600	6,600
		Miscellaneous	20	...	20	6
		Total Petty Establishments, Provincial	48,780	34,750	39,050	30,170
Numbers. 1892-93.	Numbers. 1893-94.	Petty Establishments, Local.				
		Inspection Bungalows and Rest-houses.				
108	109	Establishment	7,584	6,080	7,632	7,410
		Contingencies	3,046	300	120	1,465
		Total Inspection Bungalows and Rest-houses	10,630	6,380	7,752	8,875
		Miscellaneous	370	2,700	3,248	2,760
		Total Petty Establishments, Local	11,000	9,080	11,000	11,635
		Total Petty Establishments	59,780	43,830	50,050	41,805

45.—CIVIL WORKS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Provincial.				
In charge of Civil Officers - - -	31,000	30,000	18,000	25,103
Local.				
In charge of Civil Officers - - -	2,000	1,000	1,000	270
TOTAL -	33,000	31,000	19,000	25,373

Details.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
In charge of Civil Officers.	Rs.	Rs.	Rs.	Rs.
In charge of Civil Officers, Provincial				
Civil Buildings.				
Original Works - - - -				
Repairs - - - - -				
Total Civil Buildings -				
Communications.				
New Works.				
Repairs, District road unmetalled and unraised -	10,000	10,000		
Total Communications -	10,000	10,000		
Tolls and Ferries. (Numbers: 1892-93 ; 1893-94: 21)				
Establishment - - -	1,212	800	...	676
Contingencies - - -	54	20	...	...
Refunds - - -	200	...		200
Total Tolls and Ferries -	1,466	820	...	876
Miscellaneous Grants to Municipalities -	19,256	19,180	18,556	24,227
Add or Deduct—For rounding -	30,722 278		18,556 *556*	
Total in charge of Civil Officers, Provincial -	31,000	30,000	18,000	25,103
Local.				
In charge of Civil Officers.				
Civil Buildings—				
Repairs - - - -				
Communications—				
Repairs - - - -				
Miscellaneous Public Improvements—				
Repairs - - - -	...	...	...	...
Refunds - - - -	750	750	750	20
Miscellaneous Grants to Municipalities -	1,250	250	250	250
Total in charge of Civil Officers, Local -	2,000	1,000	1,000	270
Total in charge of Civil Officers -	33,000	31,000	19,000	25,373

ASSAM.

APPENDIX TO THE BUDGET ESTIMATE FOR 1893-94.

(*Numerical Strength of Sanctioned Establishments.*)

N.B.—The following Establishments are not shown in the Appendix, as they are located in one district only, and the details are given in the body of the Estimate.

Name of Establishment.	Reference to Estimate.	Where located.
	Page.	
3.—Land Revenue—		
Charges of District Administration—		
Sub-Deputy Collectors' Establishment	15	Sylhet.
Record Room Establishment .	16	Ditto.
Management of Government Estates	17	Ditto.
Survey and Settlement . .	17	Ditto.
Land Records and Agriculture.	18	Khási Hills, Shillong.
15.—Post Office—		
District Post Establishment (Provincial)	24	Garo Hills.
18.—General Administration—		
Civil Offices of Account and Audit	25	Khási Hills, Shillong.
Civil Secretariat . . .	26	Ditto.
Commissioners . . .	27	Kámrúp.
Inspector-General of Police, Jails, etc., Establishment .	27	Shillong.
Ditto Steam Launch "Kestrel"	27	Kámrúp.
19A.—Law and Justice—Courts of Law—		
Civil and Sessions Courts (except Deputy Commissioner's Process-serving Establishment, etc.) . . .	28	Sylhet.
19B.—Law and Justice—Jails—		
Jail Manufactures . . .	34	Darrang.
20.—Police—		
District Executive Force—		
Punitive Police . . .	37	Sylhet.
Special Police—		
Steam Launch "Cygnet" .	39	Lakhimpur.
Lushai Charges . . .	39	Lushai Hills.
Railway Police—		
Jorhát State Railway . .	41	Sibságar.
21.—Marine—		
Salaries and Allowances of Officers and Men Afloat—		
Steamers "Brahmakund" and "Sonamukhi" .	42	Kámrúp.
22.—Education—		
Direction	43	Khási Hills, Shillong.
Government Schools, General Provincial Mixed Schools	44	Ditto.
Government Schools, Special—		
Training Schools, Local .	46	Cachar.
Surveying Schools, Provincial	47	Kámrúp.
24.—Medical—		
Medical Establishment, Lushai Charges	50	North Lushai Hills, Fort Aijal.
Sanitation and Vaccination—		
(1) Sanitary Commissioner's Establishment . .	52	Khási Hills, Shillong.
(2) Animal Vaccination Establishment . .	53	Ditto.
Lunatic Asylum . . .	54	Darrang.
25.—Political—		
Political Agents—		
Manipur Agency . . .	54	Manipur.
North Lushai Agency . . .	55	North Lushai Hills, Fort Aijal.
30.—Stationery and Printing—		
Government Presses—		
Secretariat Press . . .	59	Khási Hills, Shillong.
45.—Civil Works—		
Ferry Establishment . .	61	Goalpara.

Statement showing the numerical strength of the Sanctioned Establishments

Reference Number.	Districts.	3.—LAND REVENUE. CHARGES OF DISTRICT ADMINISTRATION. General Establishments. Officers. Deputy Commissioners.	Assistant Commissioners.	Extra Assistant Commissioners.	General Establishments. Establishment. Clerks (below 200).	Servants.	Establishments. Elephant Establishments.	Revenue Establishments. Clerks (below 200).	Servants.	Sub-Divisional Establishments. Officers. Sub-Deputy Collectors.	Tehsildars.	Establishment. Tehsildars' Clerks and Mohurirs (below 200).	Tehsildars' Servants.	Kanungo Establishment. District Mandals.	Supervising Kanungoes.	Assistant Kanungoes. Registrar Kanungoes.	Registrar Kanungoes.	Chainmen and Peons.	Process-serving Establishment. Nazirs.	Process-servers.	7.—EXCISE. Collectors', Commissioners' and Cantonment Magistrates' Establishments. District Establishments. Clerks (below 200).	Servants.	10.—ASSESSED TAXES. Collection of Income Tax. Clerks (below 200).
1	Cachar	1	No fixed District allotment.	No fixed District allotment.	11	28	...	23	...	2	2	17	3	...	No fixed allotment.	...	...	...	2	25	2	...	...
2	Darrang	1			8	20	6	17	2	2	4	8	9	150		2	2	2	2	20	...	...	...
3	Gáro Hills	1			9	8	4	6	14	...	...	...	...	...		...	...	...	...	...	...	...	...
4	Goálpára	1			7	20	8	11	2	2	...	2	2	27		1	1	1	1	4	...	...	1
5	Kámrúp	1			11	23	6	21	2	3	12	24	26	295		2	2	2	1	46	...	...	...
6	Khási Hills	1			13	13	...	...	...	2	...	...	...	...		...	...	...	...	...	...	...	...
7	Lakhimpur	1			9	21	4	18	2	1	...	...	...	120		3	2	3	1	21	...	...	...
8	Nága Hills	1			10	8	...	...	...	...	1	1	2	...		...	...	...	...	5	...	...	...
9	Nowgong	1			7	15	4	12	3	1	4	6	6	170		1	1	1	1	24	...	...	...
10	Sibságar	1			11	29	10	23	1	3	2	4	4	194		3	3	4	3	40	...	...	...
11	Sylhet	1			22	48	4	59	6	5	8	34	21	...		...	...	...	7	29	2	...	1
	Unappropriated.	...			...	...	...	...	...	...	...	...	...	...		...	...	...	...	...	...	...	...
	Total	11	24	29	118	233	46	190	32	21	33	96	73	956	40	12	11	13	18	214	4	...	2

Reference Number.	Districts.	19B.—LAW AND JUSTICE—JAILS. JAILS. Officers. District Jails. Jailors, etc.	Clerical Establishment. District Jails. Clerks (below 200).	Warder Establishment. Dist. Jails. Warders and Turnkeys.	Lock-ups. Warders and Turnkeys.	Hospital Charges. District Jails. Hospital Assistants.	Compounders and Dressers.	Convict Camps. Hospital Assistants.	Compounders and Dressers.	20.—POLICE. DISTRICT EXECUTIVE. District. Officers. District Superintendents.	Assistant Superintendents.	Police Force. Inspectors.	Sub-Inspectors.	Head Constables.	Constables.	Clerical and other Establishments. Clerks (below 200).	Servants.	Boat Establishments.	Elephant and Mule Establishments.	Blacksmiths.
1	Cachar	1	1	3	...	...	...	...	...	...	2	1	5	19	112	2	...	...	...	...
2	Darrang	2	...	5	1	1	...	...	...	1	...	2	6	21	137	2	...	...	...	...
3	Gáro Hills	...	...	...	...	...	...	...	...	...	...	...	1	8	58	...	...	...	...	...
4	Goálpára	1	...	1	1	...	...	...	...	1	...	2	7	34	217	2	...	...	2	...
5	Kámrúp	3	...	6	1	1	1	...	...	...	1	2	7	30	252	2	...	...	...	...
6	Khási Hills	2	...	5	...	...	...	...	...	...	...	1	4	14	159	1	...	...	...	...
7	Lakhimpur	1	1	2	1	1	...	...	...	...	1	2	5	13	107	2	...	2	...	...
8	Nága Hills	...	...	...	...	...	...	...	...	1	...	...	1	2	11	...	...	...	...	...
9	Nowgong	1	1	2	...	...	...	...	...	...	1	1	4	14	128	2	1	...	...	...
10	Sibságar	1	1	2	2	1	...	...	...	1	...	3	5	28	205	2	...	...	...	...
11	Sylhet	4	...	7	4	1	1	...	...	1	...	6	16	73	450	5	1	15	...	2
	Total	16	4	33	10	5	2	...	...	5	5	20	61	256	1,836	20	2	17	2	2

in each District, included in the Budget Estimate for 1893-94.

11.—FOREST.									12.—REGISTRATION.			15.—POST OFFICE.						19A.—LAW AND JUSTICE—COURTS OF LAW.							
B.—ESTABLISHMENTS.												DISTRICT POST ESTABLISHMENTS.						LAW OFFICERS.	CIVIL AND SESSIONS COURTS.				CRIMINAL COURTS.		
OFFICERS.				SUBORDINATE FOREST AND DEPÔT ESTABLISHMENT.			OFFICE ESTABLISHMENT.		DISTRICT CHARGES.			LOCAL.						MOFUSSIL ESTABT.			DY. COMMR.'S PROCESS-SERVING ESTABLISHMENT.		JUDICIAL ESTABLISHMENT.	PROCESS-SERVING ESTABLISHMENT.	
Conservator.	Deputy Conservators.	Assistant Conservators.	Extra Assistant Conservators.	Rangers.	Foresters.	Guards.	Clerks.	Servants.	Special Sub-Registrars.	Clerks (below 200).	Servants.	Post Masters.	Clerks.	Servants.	Overseers.	Runners.	Delivery Peons.	Government Pleaders.	Deputy Commissioner's Civil Court Establishment.	Sub-Divisional Civil Court Establishment.	Nazirs (below 200).	Peons.	Clerks (below 200).	Process-servers (below 200).	Reference Number.
...	...	1	...	3	3	(d) 24	2	2	...	5	1	...	...	...	...	8	...	1	7	4	2	29	10	10	1
...	...	...	...	1	3	19	2	2	...	1	..	3	...	...	1	18	5	...	4	3	2	12	7	5	2
...	...	...	1	2	3	37	2	4	...	...	...	...	...		..	...	...	...	...	...	...	...	...	...	3
...	1	...	...	2	3	31	2	2	...	1	...	7	...	...	2	46	11	...	5	2	2	20	6	5	4
...	1	...	...	1	6	33	3	5	...	2	...	10	1	...	...	34	8	1	6	3	2	27	9	7	5
(a)1	...	...	...	(b)1	1	33	(c)6	(c)5	...	...	...	...	...	...	...	...	...	...	...	...	...	3	...	...	6
...	...	...	...	2	5	13	2	2	...	1	...	5	...	...	...	15	5	...	6	2	2	12	7	5	7
...	...	...	...	...	(a)6	(a)29	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	8
...	...	(b)1	1	(a)3	2	20	2	2	...	1	...	6	...	...	1	9	6	...	...	...	1	18	8	6	9
...	1	...	...	1	4	29	2	2	...	3	...	7	...	...	...	7	8	1	6	...	3	18	9	11	10
...	...	...	1	...	6	32	2	2	5	20	5	26	3	2	4	152	31	1	5	6	...	...	20	25	11
...	3	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
1	6	3	3	16	42	300	25	28	5	34	6	64	4	2	8	289	74	4	39	20	14	139	76	74	

LICE.

FORCE.		SPECIAL POLICE.																			
POLICE.		FRONTIER POLICE.																		CATTLE POUNDS.	
Hospital charges.		Officers.		Police Force.						Clerical and other Establishments.					Hospital charges.						
Compounders and Dressers, etc.	Servants.	Commandants.	Assistant Commandant.	Subadárs.	Jemadárs.	Havildárs. (e)	Sepahis.	Kuki Scouts.	Buglers.	Clerks.	Servants.	Boat Establishment.	Elephant and Mule Establishments.	Blacksmiths and Muchies.	Hospital Assistants.	Compounders and Dressers, etc.	Servants.	Pound Clerk.	Pound-keepers and Herdsmen.	Reference Number.
...	...	...	1	4	5	40	318	...	4	2	4	1	...	1	1	2	3	...	38	1
...	2	...	...	...	1	6	59	...	1	...	...	...	4	...	...	...	...	...	42	2
...	...	1	...	3	2	24	214	...	...	...	...	...	4	...	...	1	2	...	8	3
1	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	50	4
1	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	40	5
1	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	6
...	...	1	...	6	7	67	671	...	1	2	4	...	18	...	2	2	2	...	38	7
...	...	1	...	6	7	60	592	11	6	2	2	...	...	3	2	1	3	...	3	8
1	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	58	9
...	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	70	10
1	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	109	11
5	14	3	1	19	22	197	1,854	11	12	6	10	1	26	4	5	6	10	1	458	

(a) Attached to the division "Direction."
(b) Ditto "Working-Plans."
(c) Of these, three belong to "Direction" and two to "Working-Plans."
(d) Of these one is under "Working Plans."
(e) Exclusive of Havildárs and Native Adjutants drawing allowances.

Statement showing the numerical strength of the Sanctioned Establishments, etc., for 1893-94—contd.

Reference Number.	Districts.	22.—EDUCATION. Inspection, Provincial. Officers. Deputy Inspectors.	Sub-Inspectors.	Estabt. Clerks (below 200).	Servants.	Government Schools, General, Provincial. Secondary Schools for Boys and Girls (English and Vernacular). High Schools. Head Masters (200 & over)	Head Masters & others (below 200).	Servants.	Middle Schools. Head Masters & others.	Servants.	Primary Schools for Boys & Girls. Masters, etc.	Govt. Schools, Special. Training Schools, Provincial. Masters & others (below 200).	Servants.	23.—ECCLESIASTICAL. Ecclesiastical Establishments. Church of England. Chaplain and Ministers of the Additional Clergy Society and others.	Servants.	Cemetery Establishments. Care-takers.	24.—MEDICAL. Medical Establishment. District Medical Officers. Officers. Surgns.-Major & Surgns.	Uncovd. Medical Officers.	Assistant Surgeon.	Hospital Assistants.	Estabt. Compounders & Dressers.	Clerks.	Servants.	Reserve Medical Subordinates. Hospital Assistants.	Hospitals and Dispensaries. Mofussil Hospitals and Dispensaries. Provincial. Assistant Surgeon.	Hospital Assistants.	Compounders & Dressers.	Servants.	Local. Hospital Assistants.	Compounders & Dressers.	Clerk (below 200).	Servants.	Reference Number.
1	Cachar	...	2	..	2	..	9	7	3	2	...	2	1	1	1	1	...	1	...	2	.	1	1	1	1	...	..	2	1	1	1	11	1
2	Darrang	1	2	1	4	..	8	4	10	2	...	2	1	1	1	2	1(b)	.	..	1	.	1	.	1		1	.	..	1	1	..	3	2
3	Gáro Hills	...	1	...	1	..	...	...	1	1	6	...	...	...	.	...	...	1	.	...	.	..	.	...	.	1	1	4	..	...	...	...	3
4	Goálpára	...	2	...	2	..	8	4	5	1	...	...	...	...	...	2	1(b)	.	..	1	1	1	1	2	.	5	..	..	1	...	...	...	4
5	Kámrúp	1	3	1	6	1	11	5	19	5	...	4	3	1 (a)	2	3	1(b)	..	...	1	...	1	1	1	..	1	...	.	...	...	...	...	5
6	Khási Hills	..	2	...	2	...	...	...	...	...	...	...	...				1(b)	...	...	1	1	1	1	1	...	2	..	...	...	...	...	...	6
7	Lakhimpur	...	2	...	2	...	11	4	9	2	2	2	1	1	1	1	1(b)	...	.	1	...	1	..	2	...	1	..	..	1	...	...	4	7
8	Nága Hills	...	...	...	...	...	2	1	...	...	7	...	...	...	...	...	...	...	1	2	1	...	1	1	...	1	3	3	...	...	...	...	8
9	Nowgong	...	2	...	2	1	8	2	6	1	...	...	...	...	...	1	...	1	...	...	...	1	..	1	...	11	...	..	1	1	...	3	9
10	Sibságar	1	3	1	5	...	19	8	7	1	...	2	1	1	...	3	1	...	...	2	...	1	...	1	...	1	...	..	2	...	...	7	10
11	Sylhet	1	5	1	7	1	13	5	9	3	...	...	...	1	1	1	1(b)	...	.	4	...	1	...	2	...	12	...	...	...	3	...	10	11
	Total	4	24	4	33	3	89	40	69	18	15	12	7	6	6	14	7	3	1	15	3	9	5	13	1	36	4	9	7	6	1	38	

Reference Number.	Districts.	24.—MEDICAL.—contd. Establishment. Kala-azar and Beri-Beri Hospital Assistant.	Sanitation and Vaccination. Vaccine Establishment. Provincial. Superintendents.	Vaccinators.	Local. Superintendents.	Vaccinators.	25.—POLITICAL. Political Agents. Other Political Agencies. Political Officer.	Clerks (below 200).	Interpreter.	Servants.	26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS. Veterinary Charges. Bull and Stallion charges. Bull-keepers.	Registration of River-Borne Traffic. Traffic Registrars.	Peons.	Boat Establishment.	Provl. Statistics. District Establishment. Establishment for Trade Statistics.	Inland Labour Transport. Officers. Medical Officer.	Establishment. Clerks (below 200).	Servants.	32.—MISCELLANEOUS. Petty Establishments. Provincial. Circuit & Sessions Houses. Establishment.	Staging Bungalows, etc. Establishment.	Local. Inspection Bungalows, etc. Establishment.	Reference Number.
1	Cachar	...	1	3	...	9	...	...	..	...	...	...	..	...	1	...	3	...	4	7	18	1
2	Darrang	1	...	4	2	11	...	...	..	...	1	...	...	...	...	...	2	1	2	27	18	2
3	Gáro Hills	...	...	6	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	3
4	Goálpára	...	...	1	1	18	...	...	..	...	1	3	2	2	...	1(c)	2	1	3	26	10	4
5	Kámrúp	...	...	4	1	11	...	...	...	...	...	...	...	...	...	...	1	...	4	27	12	5
6	Khási Hills	...	1	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	32	...	6
7	Lakhimpur	...	...	4	1	7	1	2	1	13	...	...	..	...	...	...	2	1	4	25	7	7
8	Munipur	...	...	...	...	...	...	...	..	...	...	...	..	...	...	...	...	...	...	...	...	8
9	Nága Hills	...	...	2	...	...	...	...	...	23	...	...	..	...	...	...	...	...	...	30	...	9
10	Nowgong	1	1	3	...	9	...	.	...	...	...	...	..	...	...	...	1	...	2	21	12	10
11	Sibságar	...	1	3	...	14	...	..	...	...	1	...	..	...	...	...	3	1	4	41	9	11
12	Sylhet	...	2	10	4	28	...	...	...	...	...	1	2	4	6	...	4	...	1	18	23	12
	Total	2	6	44	9	107	1	2	1	36	3	4	4	6	7	1	18	4	25	254	109	

(a) Chaplain. (b) Surgeon-Major. (c) Assistant Surgeon.

BENGAL GOVERNMENT LIBRARY

GOVERNMENT OF BENGAL.

CIVIL

BUDGET ESTIMATE

FOR THE YEAR

1893-94.

C. P. O.—No. 259 C. G.—24-8-93.—150.

CIVIL BUDGET ESTIMATE

General Abstract of

REVENUE AND RECEIPTS.	Reference to Detailed Estimate.	Budget, 1893-94.				Revised, 1892-93.				No. of Item.
		Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	
	Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CIVIL HEADS.										
I.—Land Revenue	6	2,97,95,000	86,38,000	...	3,84,33,000	2,98,71,000	86,79,000	...	3,85,50,000	1
II.—Opium . .	6	5,52,42,000	...	...	5,52,42,000	6,15,32,000	...	...	6,15,32,000	2
III.—Salt . .	7	2,37,10,000	90,000	...	2,38,00,000	2,37,60,000	90,000	...	2,38,50,000	3
IV.—Stamps . .	7	39,25,000	1,17,75,000	...	1,57,00,000	38,87,000	1,16,63,000	...	1,55,50,000	4
V.—Excise . .	7	86,25,000	28,75,000	...	1,15,00,000	85,58,000	28,52,000	...	1,14,10,000	5
VI.—Provincial Rates .	7	...	45,61,000	39,10,000	84,71,000	...	45,40,000	38,60,000	84,00,000	6
VII.—Customs .	8	49,44,000	56,000	...	50,00,000	49,50,000	50,000	...	50,00,000	7
VIII.—Assessed Taxes	8	21,65,000	21,65,000	...	43,30,000	21,55,000	21,55,000	...	43,10,000	8
IX.—Forest . .	8	3,87,000	3,87,000	...	7,74,000	3,75,000	3,75,000	...	7,50,000	9
X.—Registration .	9	7,10,000	7,10,000	...	14,20,000	7,05,000	7,05,000	...	14,10,000	10
XII.—Interest .	9	16,56,000	1,82,000	49,000	18,87,000	15,40,000	1,32,000	49,000	17,21,000	11
XIII.—Post Office .	10	...	...	15,000	15,000	...	...	15,000	15,000	12
XVIA.—Law and Justice—Courts of Law .	10	...	8,76,000	...	8,76,000	...	8,70,000	...	8,70,000	13
XVIB.—Law and Justice—Jails .	10	...	9,59,000	...	9,59,000	...	9,20,000	...	9,20,000	14
XVII.—Police . .	11	...	2,19,000	6,74,000	8,93,000	...	2,26,000	6,74,000	9,00,000	15
XVIII.—Marine . .	11	...	9,12,000	...	9,12,000	...	9,05,000	...	9,05,000	16
XIX.—Education .	11	...	5,71,000	54,000	6,25,000	...	5,70,000	54,000	6,24,000	17
XX.—Medical .	12	...	1,51,000	14,000	1,65,000	...	1,50,000	14,000	1,64,000	18
XXI.—Scientific and other Minor Departments	12	...	1,62,000	18,000	1,80,000	...	1,89,000	18,000	2,07,000	19
XXII.—Receipts in aid of Superannuation, &c.	12	1,84,000	56,000	...	2,40,000	1,95,000	72,000	...	2,67,000	20
XXIII.—Stationery and Printing .	12	70,000	1,07,000	...	1,77,000	65,000	1,15,000	...	1,80,000	21
XXV.—Miscellaneous	13	1,86,000	7,96,000	2,32,000	12,14,000	1,95,000	8,23,000	2,32,000	12,50,000	22
XXX.—Irrigation—Minor Works and Navigation . .	14	...	1,17,000	13,000	1,30,000	...	1,18,000	13,000	1,31,000	23
XXXII.—Civil Works .	14	...	2,30,000	4,30,000	6,60,000	...	2,26,000	4,30,000	6,56,000	24
Total Civil Heads .		13,15,99,000	3,65,95,000	54,09,000	17,36,03,000	13,77,88,000	3,64,25,000	53,59,000	17,95,72,000	25
DEPARTMENTAL HEADS.										
For Details, see separate Estimates.										
VIII.—Assessed Taxes .		...	...	...	...	...	...	...	...	26
XIV.—Telegraph . .		...	...	...	...	...	...	...	...	27
XXVI.—State Rys. Gross Receipts . .		1,46,80,000	32,00,000	...	1,78,80,000	1,49,19,000	32,12,000	...	1,81,31,000	28
XXIX.—Irrigation—Major Works. Direct Receipts .		...	14,50,000	...	14,50,000	...	16,50,000	...	16,50,000	29
XXX.—Irrigation—Minor Works and Navigation . . .		...	8,15,000	...	8,15,000	...	7,85,000	...	7,85,000	30
XXXI.—Military Works .		...	...	...	...	...	...	...	...	31
XXXII.—Civil Works . .		...	1,70,000	...	1,70,000	...	2,10,000	...	2,10,000	32
Total Deptl. Heads . .		1,46,80,000	56,35,000	...	2,03,15,000	1,49,19,000	58,57,000	...	2,07,76,000	33
TOTAL REVE. AND RECEIPTS		14,62,79,000	4,22,30,000	54,09,000	19,39,18,000	15,27,07,000	4,22,82,000	53,59,000	20,03,48,000	34

(a) These totals do not include Departmental figures under Assessed

Net decrease of Revenue and Receipts

FOR THE YEAR 1893-94.

REVENUE AND RECEIPTS.

No. of Item.	Budget, 1892-93.				Accounts, 1891-92.				Budget Estimate, 1893-94, compared with Revised, 1892-93.	
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	2,98,14,000	85,81,000	...	3,83,95,000	2,72,77,182	1,14,02,385	...	3,86,79,567	...	1,17,000
2	5,73,10,000	...	...	5,73,10,000	6,01,28,946	...	...	6,01,28,946	...	62,90,000
3	2,38,70,000	1,30,000	...	2,40,00,000	2,39,34,019	1,10,854	...	2,40,44,873	...	50,000
4	37,25,000	1,11,75,000	...	1,49,00,000	37,75,116	1,13,25,346	...	1,51,00,462	1,50,000	...
5	82,13,000	27,37,000	...	1,09,50,000	83,50,474	27,83,492	...	1,11,33,966	90,000	...
6	...	44,17,000	39,00,000	83,17,000	...	45,24,517	39,81,657	85,06,174	71,000	...
7	48,43,000	57,000	...	49,00,000	50,51,702	57,104	...	51,08,806	...	...
8	21,50,000	21,50,000	...	43,00,000	21,53,964	21,53,964	...	43,07,928	20,000	...
9	4,16,000	4,16,000	...	8,32,000	3,94,776	3,94,777	...	7,89,553	24,000	...
10	6,80,000	6,80,000	...	13,60,000	6,67,157	6,67,156	...	13,34,313	10,000	...
11	15,46,000	1,62,000	49,000	17,57,000	14,15,552	1,18,163	43,580	15,77,295	1,66,000	...
12	...	...	15,000	15,000	...	...	15,837	15,837	...	...
13	...	8,70,000	...	8,70,000	...	8,81,017	...	8,81,017	6,000	...
14	...	9,00,000	...	9,00,000	...	9,27,642	...	9,27,642	39,000	...
15	...	4,60,000	4,60,000	9,20,000	...	4,48,633	4,65,037	9,13,670	...	7,000
16	...	9,68,000	...	9,68,000	...	9,65,408	...	9,65,408	7,000	...
17	...	6,10,000	35,000	6,45,000	...	5,95,122	37,593	6,32,715	1,000	...
18	...	1,50,000	9,000	1,59,000	...	1,46,848	10,008	1,56,856	1,000	...
19	...	1,47,000	18,000	1,65,000	...	1,96,040	18,287	2,14,327	...	27,000
20	1,80,000	71,000	...	2,51,000	1,74,113	1,26,979	...	3,01,092	...	27,000
21	48,000	1,36,000	...	1,84,000	23,580	1,57,368	...	1,80,948	...	3,000
22	1,51,000	7,64,000	1,90,000	11,05,000	1,78,211	8,36,024	2,20,081	12,34,316	...	36,000
23	...	1,03,000	13,000	1,16,000	...	1,17,692	12,679	1,30,371	...	1,000
24	...	2,26,000	3,90,000	6,16,000	...	2,44,407	4,14,393	6,58,800	4,000	...
25	13,29,46,000	3,59,10,000	50,79,000	17,39,35,000	13,35,24,792	3,91,80,938	52,19,152	17,79,24,882	5,89,000	65,58,000
26	...	...	...	...	67,262	...	...	67,262	...	...
27	...	...	...	...	...	...	...	...	...	...
28	1,51,00,000	32,00,000	...	1,83,00,000	17,73,998	1,60,39,547	...	1,78,13,545	...	2,51,000
29	...	14,68,000	...	14,68,000	...	16,02,710	...	16,02,710	...	2,00,000
30	...	8,43,000	...	8,43,000	...	8,17,934	...	8,17,934	30,000	...
31	...	...	...	...	218	...	...	218	...	...
32	...	2,30,000	...	2,30,000	381	1,60,855	...	1,61,236	...	40,000
33	1,51,00,000	57,41,000	...	2,08,41,000	17,74,597	1,86,21,046	...	2,03,95,643	30,000	4,91,000
34	14,80,46,000	4,16,51,000	50,79,000	19,47,76,000	13,52,99,389	5,78,01,984	52,19,152	19,83,20,525	6,19,000	70,49,000
									64,30,000	

Taxes which are shown in the Estimates under "India, General."
in 1893-94, R64,30,000.

CIVIL BUDGET ESTIMATE

General Abstract

EXPENDITURE.	Reference to Detailed Estimate.	Budget, 1893-94.				Revised, 1892-93.				No. of Items.
		Imperial.	Provincial	Local.	Total.	Imperial	Provincial.	Local	Total.	
CIVIL HEADS.	Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1.—Refunds and Drawbacks	15	5,30,000	1,53,000	10,000	6,93,000	4,69,000	1,53,000	10,000	6,32,000	1
2.—Assignments and Compensations	16	1,26,000	1,61,000	...	2,87,000	1,25,000	1,80,000	...	3,05,000	2
3.—Land Revenue	16	12,27,000	34,19,000	...	46,46,000	11,98,000	33,88,000	...	45,86,000	3
4.—Opium	25	2,25,00,000	...	...	2,25,00,000	1,59,00,000	...	...	1,59,00,000	4
5.—Salt	28	...	41,000	...	41,000	...	1,25,000	...	1,25,000	5
6.—Stamps	29	1,53,000	4,61,000	...	6,14,000	1,45,000	4,37,000	...	5,82,000	6
7.—Excise	30	5,37,000	1,79,000	...	7,16,000	5,03,000	1,67,000	...	6,70,000	7
8.—Provincial Rates	33	...	3,86,000	20,000	4,06,000	...	4,40,000	20,000	4,60,000	8
9.—Customs	34	—	5,52,000	...	5,52,000	...	5,30,000	...	5,30,000	9
10.—Assessed Taxes	38	97,000	96,000	...	1,93,000	92,000	92,000	...	1,84,000	10
11.—Forest	38	2,40,000	2,41,000	...	4,81,000	2,22,000	2,23,000	...	4,45,000	11
12.—Registration	39	3,67,000	3,67,000	...	7,34,000	3,58,000	3,57,000	...	7,15,000	12
13.—Interest on Ordinary Debt	40	...	1,38,000	...	1,38,000	...	1,20,000	...	1,20,000	13
14.—Interest on other Obligations	41	1,26,000	...	10,000	1,36,000	1,20,000	...	10,000	1,30,000	14
15.—Post Office	41	...	3,000	3,66,000	3,69,000	...	4,000	3,71,000	3,75,000	15
18.—Genl. Administn.	42	2,86,000	15,92,000	3,20,000	21,98,000	2,85,000	16,25,000	3,20,000	22,30,000	16
19A.—Law and Justice—Courts of Law	47	...	85,28,000	...	85,28,000	...	85,35,000	...	85,35,000	17
19B.—Law and Justice—Jails	56	...	21,79,000	...	21,79,000	...	20,90,000	...	20,90,000	18
20.—Police	61	...	56,59,000	2,65,000	59,24,000	...	57,84,000	2,65,000	60,49,000	19
21.—Marine	73	...	10,37,000	...	10,37,000	...	8,61,000	...	8,61,000	20
22.—Education	77	...	25,73,000	10,60,000	36,33,000	...	25,30,000	10,60,000	35,90,000	21
23.—Ecclesiastical	92	1,89,000	...	...	1,89,000	1,78,000	...	...	1,78,000	22
24.—Medical	93	...	15,85,000	90,000	16,75,000	...	16,00,000	90,000	16,90,000	23
25.—Political	100	27,000	29,000	...	56,000	54,000	37,000	...	91,000	24
26—Scientific and other Minor Departments	101	17,000	3,64,000	20,000	4,01,000	77,000	3,25,000	20,000	4,22,000	25
27.—Territorial and Political Pensions	107	11,50,000	...	...	11,50,000	11,70,000	...	...	11,70,000	26
28.—Civil Furlough and Absentee Allowances	109	1,000	...	...	1,000	1,000	...	...	1,000	27
29.—Superannuation Allowances and Pensions	109	60,000	17,50,000	1,000	18,11,000	60,000	16,90,000	1,000	17,51,000	28
30.—Stationery and Printing	110	17,39,000	13,05,000	52,000	30,96,000	17,00,000	13,08,000	52,000	30,60,000	29
32.—Miscellaneous	113	33,000	2,29,000	50,000	3,12,000	23,000	1,98,000	50,000	2,71,000	30
33.—Famine Relief	115	...	...	1,00,000	1,00,000	...	3,000	3,00,000	3,03,000	31
38.—State Rys. Interest on Debt	115	...	...	...	...	...	...	...	...	32
42.—Irrigation—Interest on Debt	115	...	24,48,000	...	24,48,000	...	24,26,000	...	24,26,000	33
43.—Irrigation—Minor Works and Navgn.	115	...	4,000	13,000	17,000	...	4,000	13,000	17,000	34
45.—Civil Works	116	...	2,25,000	43,10,000	45,35,000	...	1,70,000	43,10,000	44,80,000	35
		2,94,05,000	3,57,04,000	66,87,000	7,17,96,000	2,26,80,000	3,54,02,000	68,92,000	6,49,74,000	36
Add—Provincial and Local Surpluses		...	...	...	...	...	...	...	...	37
Deduct—Provincial and Local Deficits		...	1,74,000	2,78,000	4,52,000	...	1,07,000	2,83,000	3,90,000	38
Total Civil Heads		2,94,05,000	3,55,30,000	64,09,000	7,13,44,000	2,26,80,000	3,52,95,000	66,09,000	6,45,84,000	39
DEPARTMENTAL HEADS. For Details, see separate Estimates.										
10.—Assessed Taxes		...	...	...	...	...	...	...	...	40
16.—Telegraph		...	...	...	...	...	...	...	...	41
37.—Constn. of Rys. (charged against Revenue)		...	...	...	...	...	...	...	...	42
38.—State Railways: Working Expenses		97,50,000	...	...	97,50,000	98,33,000	...	...	98,33,000	43
39.—Guaranteed Companies: Surplus Profits, &c.		1,08,000	...	...	1,08,000	1,07,000	...	...	1,07,000	44
40.—Subsidized Companies: Land, &c.		17,000	1,000	...	18,000	55,000	26,000	...	81,000	45
41.—Miscellaneous Railway Expenditure		1,38,000	...	...	1,38,000	24,000	...	...	24,000	46
42.—Irrigation—Major Works Working Expenses		...	13,98,000	...	13,98,000	...	14,00,000	...	14,00,000	47
43.—Irrigation—Minor Works and Navigation		...	15,58,000	...	15,58,000	...	15,46,000	...	15,46,000	48
44.—Military Works		28,000	...	...	28,000	47,000	...	...	47,000	49
45.—Civil Works		3,93,000	27,43,000	...	31,36,000	3,32,000	27,65,000	...	30,97,000	50
Total Deptl. Heads		1,04,34,000	57,00,000	...	1,61,34,000	1,03,98,000	57,37,000	...	1,61,35,000	51
TOTAL EXPENDITURE		3,98,39,000	4,12,30,000	64,09,000	8,74,78,000	3,30,78,000	4,10,32,000	66,09,000	8,07,19,000	52

(*a*) These totals do not include Departmental figures under Assessed Taxes

Net Increase of Expenditure

The following is the estimated cost of collecting

Land Revenue 12·088 per cent

Opium . . 40·729 „

FOR THE YEAR 1893-94.

OF EXPENDITURE.

No. of Item.	Budget, 1892-93.				Accounts, 1891-92.				Budget Estimate, 1893-94, compared with Revised, 1892-93.	
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	Increase	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	4,94,000	1,56,000	2,000	6,46,000	5,63,413	1,54,204	2,036	7,19,653	61,000	...
2	1,25,000	1,60,000	...	2,85,000	1,41,186	1,66,129	...	3,07,315	...	13,000
3	10,51,000	33,63,000	...	44,14,000	...	41,14,334	...	41,14,334	60,000	...
4	2,23,00,000	...	...	2,23,00,000	1,85,68,709	...	...	1,85,68,709	66,00,000	...
5	...	52,000	...	52,000	...	51,608	...	51,608	...	84,000
6	1,42,000	4,26,000	...	5,68,000	1,12,944	3,38,834	...	4,51,778	32,000	..
7	5,12,000	1,70,000	..	6,82,000	4,99,248	1,66,416	...	6,65,664	46,000	...
8	...	4,52,000	20,000	4,72,000	...	4,34,287	23,490	4,57,777	...	54,000
9	...	5,58,000	...	5,58,000	...	5,18,724	...	5,18,724	22,000	...
10	95,000	95,000	...	1,90,000	90,014	90,014	...	1,80,028	9,000	...
11	2,41,000	2,40,000	...	4,81,000	2,10,235	2,10,235	...	4,20,470	36,000	...
12	3,50,000	3,49,000	...	6,99,000	3,41,737	3,41,737	...	6,83,474	19,000	...
13	...	1,21,000	5,000	1,26,000	22	1,01,133	...	1,01,155	18,000	...
14	1,20,000	...	...	1,20,000	1,14,429	...	5,964	1,20,393	6,000	...
15	...	...	3,66,000	3,66,000	...	4,498	3,66,534	3,71,032	...	6,000
16	2,90,000	15,48,000	2,85,000	21,23,000	2,75,597	16,16,331	2,92,173	21,84,101	...	32,000
17	...	84,33,000	...	84,33,000	...	84,82,775	...	84,82,775	...	7,000
18	...	21,00,000	...	21,00,000	...	20,22,010	...	20,22,010	89,000	...
19	...	57,90,000	31,000	58,21,000	44,310	59,61,810	33,823	60,39,943	...	1,25,000
20	...	8,85,000	...	8,85,000	...	9,42,251	...	9,42,251	1,76,000	...
21	...	25,66,000	10,57,000	36,23,000	...	25,51,576	11,11,890	36,63,466	43,000	...
22	1,78,000	...	...	1,78,000	1,88,070	...	...	1,88,070	11,000	...
23	...	15,50,000	70,000	16,20,000	...	15,66,727	76,835	16,43,562	...	15,000
24	55,000	29,000	...	84,000	56,308	34,505	...	90,813	...	35,000
25	21,000	3,25,000	18,000	3,64,000	5,56,990	3,12,858	21,566	8,91,414	...	21,000
26	12,11,000	...	...	12,11,000	11,99,894	...	...	11,99,894	...	20,000
27	2,000	...	...	2,000	447	...	...	447	...	...
28	2,000	16,20,000	20,000	16,42,000	1,553	15,99,525	1,269	16,02,347	60,000	...
29	16,69,000	9,90,000	47,000	27,06,000	18,51,530	13,35,848	49,985	32,37,363	36,000	...
30	33,000	2,30,000	50,000	3,13,000	33,812	2,95,254	47,118	3,76,184	41,000	...
31	...	1,00,000	1,00,000	2,00,000	...	...	11,486	11,486	...	2,03,000
32	...	...	...	...	...	36,98,508	...	36,98,508	...	...
33	...	24,28,000	...	24,28,000	...	24,03,107	...	24,03,107	22,000	...
34	...	2,000	8,000	10,000	...	14,553	13,423	27,976	...	...
35	...	1,79,000	44,75,000	46,54,000	...	1,45,230	42,66,141	44,11,371	55,000	...
36	2,88,91,000	3,49,11,000	65,54,000	7,03,56,000	2,48,50,448	3,96,75,021	63,23,733	7,08,49,202	74,42,000	6,20,000
37	...	...	...	...	...	...	...	..	...	...
38	...	...	7,32,000	7,32,000	...	1,19,343	2,25,741	3,45,084	62,000	...
39	2,88,91,000	3,49,11,000	58,22,000	6,96,24,000	2,48,50,448	3,95,55,678	60,97,992	7,05,04,118	73,80,000	6,20,000
40	...	...	...	...	96	...	...	96	...	...
41	...	...	...	...	...	...	...	...	...	...
42	...	...	...	...	...	7,750	...	7,750	...	...
43	97,77,000	...	...	97,77,000	8,29,841	1,04,88,032	...	1,13,17,873	...	83,000
44	1,17,000	...	...	1,17,000	1,08,033	...	...	1,08,033	1,000	...
45	68,000	8,000	...	76,000	1,19,345	1,358	...	1,20,703	...	63,000
46	...	...	...	...	64,499	76,164	...	1,40,663	1,14,000	...
47	...	13,73,000	...	13,73,000	...	13,54,172	...	13,54,172	...	2,000
48	...	16,45,000	...	16,45,000	...	15,59,796	...	15,59,796	12,000	...
49	43,000	...	...	43,000	43,610	...	...	43,610	...	19,000
50	3,41,000	29,71,000	...	33,12,000	7,17,437	38,80,194	...	45,97,631	39,000	...
51	1,03,46,000	59,97,000	...	1,63,43,000	18,82,765	1,73,67,466	...	1,92,50,231	1,66,000	1,67,000
52	3,92,37,000	4,09,08,000	58,22,000	8,59,67,000	2,67,33,213	5,69,23,144	60,97,992	8,97,54,349	75,46,000	7,87,000
									67,59,000	

which are shown in the Estimates under "India, General."

in 1893-94, R67,59,000.

the under-mentioned Revenues:—

Salt . ·172 per cent. | Excise . 6·226 per cent.

Stamps 3·91 " | Customs . 11·04

CIVIL BUDGET ESTIMATE

OF

REVENUE AND RECEIPTS

FOR THE YEAR

1893-94.

I.—LAND REVENUE.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
SHARED.	Rs.	Rs.	Rs.	Rs.
Ordinary Revenue	3,75,11,000	3,76,23,000	3,75,15,000	3,77,26,436
Sale of Government Estates	5,000	3,000	10,000	2,644
Sale-proceeds of Waste Lands, and Redemption of Land Tax	25,000	40,000	25,000	1,04,094
Assessment of alienated lands less quit-rents	74,000	73,000	78,000	74,103
Rents, &c., of Fisheries	1,000	1,000	1,000	917
Miscellaneous	3,10,000	3,20,000	2,95,000	3,02,500
TOTAL SHARED	3,79,26,000	3,80,60,000	3,79,24,000	3,82,10,694
IMPERIAL.				
IMPERIAL SHARE—(THREE-FOURTHS) (a)	2,97,95,000	2,98,71,000	2,98,14,000	2,72,77,182
PROVINCIAL.				
PROVINCIAL SHARE—(ONE-FOURTH) (a)	81,31,000	81,89,000	81,10,000	1,09,33,512
12 per cent. on Collections from Govt. Estates	5,07,000	4,90,000	4,71,000	4,68,873
TOTAL PROVINCIAL	86,38,000	86,79,000	85,81,000	1,14,02,385
TOTAL	3,84,33,000	3,85,50,000	3,83,95,000	3,86,79,567

(a) Includes transfers.

DETAILS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Ordinary Revenue—	Rs.	Rs.	Rs.	Rs.
Fixed Collections	3,47,80,000	3,44,52,000	3,47,81,000	3,45,22,716
Collections from Government Estates	32,00,000	36,23,000	31,67,000	36,35,225
Less—12 per cent. of the Collections, &c., wholly Provincial	*5,07,000*	*4,90,000*	*4,71,000*	*4,68,873*
	26,93,000	31,33,000	26,96,000	31,66,352
Quit-rents of Tributary States	38,000	38,000	38,000	37,368
Total Ordinary Revenue	3,75,11,000	3,76,23,000	3,75,15,000	3,77,26,436
Miscellaneous—				
Record Room Receipts	2,000	3,000	3,000	3,185
Land Registration Fees	2,000	3,000	2,000	2,287
Malikana Revenue	1,19,000	1,20,000	1,19,000	1,19,021
Miscellaneous Receipts	1,87,000	1,94,000	1,71,000	1,78,007
Total Miscellaneous	3,10,000	3,20,000	2,95,000	3,02,500

II.—OPIUM.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL	Rs.	Rs.	Rs.	Rs.
Sale of Behar Opium	5,46,30,000	6,09,16,000	5,67,00,000	2,87,41,195
Sale of Benares Opium				3,07,55,400
Cost Price of Opium sold in Excise Department (at Rs. 7-4 per seer)	5,70,000	5,74,000	5,68,000	5,86,032
Miscellaneous—				
Opium supplied to the Medical Department	42,000	42,000	20,000	7,719
Do. do. Private Individuals			...	24,769
Fines and Miscellaneous	...	...	22,000	13,831
Total Miscellaneous	42,000	42,000	42,000	46,319
TOTAL	5,52,42,000	6,15,32,000	5,73,10,000	6,01,28,946

III.—SALT.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Imperial.				
Customs Duty on Salt - - -	2,37,10,000	2,37,60,000	2,38,70,000	2,39,34,019
Provincial.				
Rents of Warehouses - - - -	60,000	60,000	96,000	83,210
Fines and Forfeitures - - - -	...	...	...	6
Miscellaneous - - - -	30,000	30,000	34,000	27,638
Total Provincial -	90,000	90,000	1,30,000	1,10,854
TOTAL -	2,38,00,000	2,38,50,000	2,40,00,000	2,40,44,873

IV.—STAMPS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Sale of General Stamps—				
One-anna stamps for Receipts and Cheques -	2,98,000	2,96,000	2,80,000	2,92,328
Bills of Exchange or Hoondies - -	1,20,000	1,22,000	1,20,000	1,08,656
Other General Stamps - - -	38,82,000	38,82,000	36,80,000	36,60,710
Total Sale of General Stamps -	43,00,000	43,00,000	40,80,000	40,61,694
Sale of Court-fee Stamps - - -	1,10,90,000	1,09,70,000	1,04,87,000	1,07,33,542
Sale of Plain Paper to be used with Court-fee Stamps - - - - -	2,20,000	2,20,000	2,05,000	2,17,078
Duty on Impressing Documents - -	58,000	30,000	95,000	57,761
Fines and Penalties - - -	30,000	28,000	30,000	28,753
Miscellaneous - - - -	2,000	2,000	3,000	1,634
TOTAL -	1,57,00,000	1,55,50,000	1,49,00,000	1,51,00,462
Imperial Share—One-fourth -	39,25,000	38,87,000	37,25,000	37,75,116
Provincial Share—Three-fourths -	1,17,75,000	1,16,63,000	1,11,75,000	1,13,25,346

V.—EXCISE.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
License and Distillery Fees and Duties for the Sale of Liquors and Drugs—				
License Fees - - - -	60,50,000	60,00,000	61,60,000	58,07,936
Distillery Fees - - - -	50,000	50,000	60,000	55,476
Still-head Duty - - - -	16,00,000	16,00,000	17,80,000	17,52,664
Opium License Fees - - - }	8,48,000	9,98,000	13,08,000	5,08,831
Farm of other Drugs - - - }				1,09,684
Rent of Toddy Trees - - -	2,000	2,000	2,000	1,304
Total License and Distillery Fees, &c. -	85,50,000	86,50,000	93,10,000	82,35,895
Gain on Sale-proceeds of Excise Opium - -	16,40,000	16,40,000	16,30,000	16,74,672
Duty on Gunja - - - -	13,00,000	11,10,000	...	12,13,844
Fines, Confiscations, and Miscellaneous - -	10,000	10,000	10,000	9,555
TOTAL -	1,15,00,000	1,14,10,000	1,09,50,000	1,11,33,966
Imperial Share—Three-fourths -	86,25,000	85,58,000	82,13,000	83,50,474
Provincial Share—One-fourth -	28,75,000	28,52,000	27,37,000	27,83,492

VI.—PROVINCIAL RATES.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Provincial				
Rates and Cesses on Lands - -	45,61,000	45,40,000	44,17,000	45,24,517
Local.				
Rates and Cesses on Lands - - -	39,10,000	38,60,000	39,00,000	39,81,657
Total -	84,71,000	84,00,000	83,17,000	85,06,174

VI.—PROVINCIAL RATES—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Rates and Cesses on Lands, Provincial—				
Public Works Cess under Act IX (B.C.), 1880 -	41,50,000	41,30,000	39,80,000	40,79,753
General Management of Wards' and Attached Estates—				
Rates levied for management of Wards' Estates	60,000	60,000	51,000	61,211
Four annas rate per cent. for Treasury establishment - - -	20,000	20,000	16,000	19,198
Proportionate cost of establishment for collecting Cesses	3,31,000	3,30,000	3,70,000	3,64,355
Total Rates, &c., Provincial -	45,61,000	45,40,000	44,17,000	45,24,517
Rates and Cesses on Lands, Local—				
District Fund—				
Cess on Lands - - -	33,90,000	33,35,000	33,75,000	34,62,950
District Roads under Act IX (B.C.), 1880—				
Cess on Lands - - -	1,40,000	1,40,000	1,40,000	1,42,765
Cess on Mines, Railways, &c. - -	8,000	10,000	10,000	7,461
District Road Account—				
Cess on Lands, &c. - - -	4,000	5,000	5,000	3,745
Zemindaree Dâk—				
Amount levied under Act VIII (B.C.) of 1862	3,68,000	3,70,000	3,70,000	3,64,736
Total Rates, &c., Local -	39,10,000	38,60,000	39,00,000	39,81,657

VII.—CUSTOMS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Imperial.	Rs.	Rs.	Rs.	Rs.
Sea Customs—Imports - - -	29,00,000	30,50,000	27,63,000	28,08,900
Sea Customs—Exports - - -	20,44,000	19,00,000	20,80,000	22,42,802
Total Imperial -	49,44,000	49,50,000	48,43,000	50,51,702
Provincial.				
Sea Customs—Miscellaneous - - -	51,000	45,000	53,000	52,042
Warehouse and Wharf Rent - -	4,000	4,000	3,000	4,915
Miscellaneous—				
Fees for Registration of Cargo Boats - -	500	500	500	147
Other Items - - - -	500	500	500	...
Total Miscellaneous -	1,000	1,000	1,000	147
Total Provincial -	56,000	50,000	57,000	57,104
TOTAL -	50,00,000	50,00,000	49,00,000	51,08,806

VIII.—ASSESSED TAXES.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Income Tax—				
Deductions by Government from Salaries and Pensions, &c. - - - -	4,60,000	4,60,000	4,53,300	4,58,329
Deductions by Government from Interest on Government Securities - - -	16,000	16,000	16,200	14,086
Do. from salaries, &c., paid by Local Authority or Company - - -	44,000	42,000	39,900	41,317
Do. do. Railway Company -	16,000	4,000	...	...
Ordinary Collections - - -	37,49,000	37,44,000	37,47,600	37,43,068
Penalties - - - -	30,000	30,000	30,000	36,888
Miscellaneous - - - -	15,000	14,000	13,000	14,240
TOTAL -	43,30,000	43,10,000	43,00,000	43,07,928
Imperial Share—One-half -	21,65,000	21,55,000	21,50,000	21,53,964
Provincial Share—One-half -	21,65,000	21,55,000	21,50,000	21,53,964

IX.—FOREST.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
I.—Timber and other Produce removed from the Forests by Government Agency - -	25,100	30,850	59,400	41,503
II.—Ditto by Consumers or Purchasers -	7,07,250	6,77,450	7,21,000	6,95,062
III.—Confiscated Drift and Waif Wood - -	12,180	12,330	17,000	8,210
Carried over -	7,44,530	7,20,630	7,97,400	7,44,775

IX.—FOREST—*continued.*

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Brought forward	7,44,530	7,20,630	7,97,400	7,44,775
V.—Miscellaneous :—				
a. Fines and Forfeitures	...	550	100	1,183
b. Refunds	2,350	2,600	2,250	2,549
c. Other Sources	27,120	26,220	32,250	41,046
Total Miscellaneous	29,470	20,370	34,600	44,778
TOTAL	7,74,000	7,50,000	8,32,000	7,89,553
IMPERIAL SHARE—ONE-HALF	3,87,000	3,75,000	4,16,000	3,94,776
PROVINCIAL SHARE—ONE-HALF	3,87,000	3,75,000	4,16,000	3,94,777

DETAILS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
I.—Timber and other Produce removed from the Forests by Government Agency :—				
a. Timber	3,100	8,850	13,400	6,026
b. Firewood and Charcoal	22,000	22,000	46,000	34 403
c. Bamboos	...	...	...	9
e. Grass and other Minor Produce	...	...	...	1,065
Total Timber, &c., removed by Govt. Agency	25,100	30,850	59,400	41,503
II.—Timber and other Produce removed from the Forests by Consumers or Purchasers :—				
a. Timber	3,09,100	3,32,450	3,56,000	3,79,175
b. Firewood and Charcoal	2,39,000	1,88,900	2,10,000	1,71,786
c. Bamboos	46,350	44,300	51,000	42,358
d. Grazing and Fodder Grass	9,000	8,700	8,000	8,846
e. Other Minor Produce	94,400	93,700	90,000	89,396
Undistributed Receipts under Forest Code 93—2	9,400	9,400	6,000	3,501
Total Timber, &c., removed by Consumers, &c.	7,07,250	6,77,45	7,21,000	6,95,062

X.—REGISTRATION.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Fees for Registering Documents	13,63,000	13,53,000	13,05,000	12,77,020
Fees for Copies of Registered Documents	22,000	22,000	22,000	23,414
Miscellaneous—				
Fees for searching Records				
Collection under Act VI of 1882				
Miscellaneous				
Total Miscellaneous	35,000	35,000	33,000	33,879
TOTAL	14,20,000	14,10,000	13,60,000	13,34,313
IMPERIAL SHARE—ONE-HALF	7,10,000	7,05 000	6,80,000	6,67,157
PROVINCIAL SHARE—ONE-HALF	7,10,000	7,05,000	6,80,000	6,67,156

XII.—INTEREST.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Interest on Imperial Loans and Advances	16,55,000	15,39,000	15,45,000	14,15,306
Interest on Arrears of Revenue	...	...	...	42
Miscellaneous—				
On Law Charges	300	400	300	108
On other accounts	700	600	700	96
Total Miscellaneous	1,000	1,000	1,000	204
TOTAL IMPERIAL	16,56,000	15,40,000	15,46,000	14,15,552
PROVINCIAL.				
Interest on Provincial Loans and Advances	1,21,000	70,000	1,00,000	58,033
Interest on Government Securities	14,000	13,000	14,000	12,714
Miscellaneous	47,000	49,000	48,000	46,516
TOTAL PROVINCIAL	1,82,000	1,32,000	1,62,000	1,18,163
Carried over	18,38,000	16,72,000	17,08,000	15,33,715

XII.—INTEREST—*continued.*

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Brought forward	18,38,000	16,72,000	17,08,000	15,33,715
Local.				
Interest on Government Securities	...	...	...	1,468
Miscellaneous	49,000	49,000	49,000	42,112
Total Local	49,000	49,000	49,000	43,580
TOTAL	18,87,000	17,21,000	17,57,000	15,77,295

Details.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Interest on Imperial Loans and Advances—				
Interest on Loans to Native States—	Rs.	Rs.	Rs.	Rs.
On Kooch Behar Loan	15,000	6,000	7,000	...
Interest on Loans to Presidency Corporations—				
On Loans to Calcutta Municipality	2,25,000	2,35,000	2,34,800	2,44,210
On ditto „ Port Fund	79,500	79,000	79,425	79,425
On ditto „ Port Trust	1,71,500	1,78,000	1,78,100	1,84,544
On ditto for Kidderpore Dock-Works	11,35,000	10,41,000	10,45,675	9,07,127
Total Interest on Loans to Presy. Corporations	16,11,000	15,33,000	15,38,000	14,15,306
Interest on Loans to Landholders and other Notabilities—				
On Loan to Prince Ferock Shah	29,000	...	..	...
Total Interest on Imperial Loans and Advances	16,55,000	15,39,000	15,45,000	14,15,306
Interest on Provincial Loans and Advances—				
Interest on Loans to Municipal and other Public Corporations (excluding Presidency Corporations)	67,000	27,000	51,000	17,850
Interest on Loans to Landholders, &c.	19,000	18,000	20,000	10,424
Interest on Advances to Cultivators—				
On Advances to Cultivators under the Land Improvement Loans Act	30,000	20,000	24,000	10,629
On Advances to Cultivators under Agriculturists Act XII of 1884				14,389
Interest on Advances under Special Laws—				
Drainage and Embankment Advances	5,000	5,000	5,000	5,64[illegible]
Total Interest on Provincial Loans and Advances	1,21,000	70,000	1,00,000	58,933

XIII.—POST OFFICE.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Local.	Rs.	Rs.	Rs.	Rs.
District Post Collections—				
Zemindaree Dâk Receipts	15,000	15,000	15,000	15,837

XVIA.—LAW AND JUSTICE—COURTS OF LAW.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Provincial.	Rs.	Rs.	Rs.	Rs.
Sale-proceeds of Unclaimed and Escheated Property	30,000	26,000	30,000	23,244
Court Fees realised in Cash	30,000	36,000	22,000	26,318
General Fees, Fines, and Forfeitures	7,80,000	7,66,000	7,80,000	7,98,092
Pleadership Examination Fees	20,000	24,000	22,000	21,189
Miscellaneous Fees and Fines	...	...	...	7
Miscellaneous	16,000	18,000	16,000	12,167
TOTAL	8,76,000	8,70,000	8,70,000	8,81,017

XVIB.—LAW AND JUSTICE—JAILS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Provincial.	Rs.	Rs.	Rs.	Rs.
Jails	9,000	6,000	4,000	9,214
Jail Manufactures	9,50,000	9,14,000	8,96,000	9,18,428
TOTAL	9,59,000	9,20,000	9,00,000	9,27,642

XVII.—POLICE.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Provincial.	Rs.	Rs.	Rs.	Rs.
Police supplied to Municipal, Cantonment, and Town Funds	6,000	6,000	10,000	6,535
Police supplied to Public Departments, Private Companies and Persons	20,000	23,000	20,000	16,744
Presidency Police	96,000	93,000	1,30,000	1,31,190
Recoveries on account of Village Police	2,000	2,000	1,94,000	1,97,026
Fees, Fines, and Forfeitures	34,000	32,000	30,000	30,345
Superannuation Receipts	...	...	...	8,060
Miscellaneous—				
Police Clothing	15,000	15,000	25,000	39,593
Recoveries from Frontier Police for Supplies	36,000	25,000	36,000	13,188
Miscellaneous	10,000	30,000	15,000	5,952
Total Miscellaneous	61,000	70,000	76,000	58,733
Total Provincial	2,19,000	2,26,000	4,60,000	4,48,633
Local.				
Fees, Fines, and Forfeitures—				
Cattle Pound Receipts	4,32,000	4,32,000	4,60 000	4,65,037
Recoveries on account of Village Police	2,15,000	2 15,000	...	...
Steam Boiler Inspection	27,000	27,000		...
	6,74,000	6,74,000	4,60,000	4,65,037
TOTAL	8,93,000	9,00,000	9,20,000	9,13,670

Details.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Fees, Fines, and Forfeitures.				
Fees, Fines, and Forfeitures, Provincial.	Rs.	Rs.	Rs.	Rs.
Rent of Pounds farmed out	14,000	15,000	14,100	14,085
Fees on Stray Cattle (Pound)	9,000	10,000	8,200	9,561
Sale-proceeds of Unclaimed Stray Cattle (Pound)	5,000	5,000	5,300	5,288
Other Fees and Fines	4,000	...	2,400	1,411
Miscellaneous	2,000	2,000		
Total Fees, Fines, and Forfeitures, Provincial	34,000	32,000	30,000	30,345
Fees, Fines, and Forfeitures, Local	6,47,000	6,47,000	4,60,000	4,65,037
Total Fees, Fines, and Forfeitures	6,81,000	6 79,000	4,90,000	4,95,382

XVIII.—MARINE.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Provincial.	Rs.	Rs.	Rs.	Rs.
Sale-proceeds of Vessels and Stores	2,000	1,000	2,000	7,766
Registration and other Fees	30,000	31,000	36,000	32,559
Pilotage Receipts	8,40,000	8,30,000	8,88,000	8,84,032
Miscellaneous—				
Deductions for Mess Money	11,000	12,000	12,000	11,691
Contribution to Life Boat Establishment, Goalundo	300	300	300	140
Marine Survey	19,000	21,000	20,000	20,126
Other Items	9,700	9,700	9,700	9,094
Total Miscellaneous	40,000	43,000	42,000	41,051
TOTAL	9,12,000	9,05,000	9,68,000	9,65,408

XIX.—EDUCATION.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Provincial.	Rs.	Rs.	Rs.	Rs.
Fees, Government Colleges, General	1,62,000	1,58,000	1,70,000	1,60,380
Fees, Government Colleges, Professional	32,000	35,000	45,000	34,394
Fees, Schools, General	3,20,000	3,19,000	3,30,000	3,24,866
Fees, Schools, Special	20,000	20,000	20,000	22,757
Contributions	17,000	15,000	15,000	17,123
Income from Endowments	5,000	7,000	5,000	4,250
Miscellaneous	15,000	16,000	25,000	31,352
Total Provincial	5,71,000	5,70,000	6,10,000	5,95,122
Local.				
Fees, Schools. General	27,000	20,000	24,000	24,487
" Special	...	3,000	.	1,081
Contributions	19,000	21,000	7,000	8,273
Income from Endowments	...	..	...	18
Miscellaneous	8,000	10,000	4,000	3,734
Total Local	54,000	54,000	35,000	37,593
TOTAL	6,25,000	6,24,000	6,45,000	6,32,715

XX.—MEDICAL.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Provincial.	Rs.	Rs.	Rs.	Rs.
Medical School and College Fees	29,000	32,000	27,000	27,483
Hospital Receipts	61,000	63,000	65,000	60,921
Lunatic Asylum Receipts	24,000	22,000	24,000	22,165
Medicine sold by Civil Surgeons	...	...	...	2
Contributions	30,000	30,000	30,000	30,300
Miscellaneous	7,000	3,000	4,000	5,977
Total Provincial	1,51,000	1,50,000	1,50,000	1,46,848
Local.				
Income from Endowments	...	...	...	5
Contributions	13,000	13,000	9,000	9,368
Miscellaneous	1,000	1,000	...	635
Total Local	14,000	14,000	9,000	10,008
TOTAL	1,65,000	1,64,000	1,59,000	1,56,856

XXI.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Provincial.	Rs.	Rs.	Rs.	Rs.
Botanical and other Public Garden Receipts—				
Botanical Garden Receipts	2,000	2,000	2,000	1,930
Birch Hill Park at Darjeeling	2,000	2,000	2,000	1,603
Total Botanical, &c., Receipts	4,000	4,000	4,000	3,533
Veterinary and Stallion Receipts	...	25,000	...	30,000
Chinchona Plantations	1,09,000	1,14,000	1,07,000	1,09,927
Receipts on account of Experimental Cultivation	3,000	3,000	2,000	4,240
Emigration Fees	40,000	37,000	32,000	41,446
Examination Fees	5,000	5,000	1,000	5,221
Miscellaneous	1,000	1,000	1,000	1,673
Total Provincial	1,62,000	1,89,000	1,47,000	1,96,040
Local.				
Veterinary and Stallion Receipts	...	...	...	6
Receipts on account of Public Exhibitions and Fairs	3,000	3,000	...	3,117
Inland Labour Transport Fees	15,000	15,000	18,000	15,164
	18,000	18,000	18,000	18,287
TOTAL	1,80,000	2,07,000	1,65,000	2,14,327

XXII.—RECEIPTS IN AID OF SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Imperial.	Rs.	Rs.	Rs.	Rs.
Subscriptions to the Military Orphan Fund	20,000	29,000	25,000	14,600
Subscriptions under the Indian Civil Service Family Pension Regulations	16,000	15,000	12,000	12,581
Subscriptions to the Bengal Civil Fund	1,40,000	1,43,000	1,43,000	1,46,848
Do. do. Madras do.	...	...	...	84
Deductions for Pension Fund Marine	8,000	8,000	...	...
Total Imperial	1,84,000	1,95,000	1,80,000	1,74,113
Provincial.				
Family Subscriptions of Native Members of the Covenanted Civil Service	1,000	1,000	1,000	1,082
Contributions for Pensions and Gratuities	55,000	71,000	70,000	1,25,861
Miscellaneous	...	...	...	36
Total Provincial	56,000	72,000	71,000	1,26,979
TOTAL	2,40,000	2,67,000	2,51,000	3,01,092

XXIII.—STATIONERY AND PRINTING.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Imperial.	Rs.	Rs.	Rs.	Rs.
Stationery Receipts—				
Sale of Stationery to State Railways	70,000	65,000	48,000	23,580
Carried over	70,000	65,000	48,000	23,580

XXIII.—STATIONERY AND PRINTING—*continued.*

	Budget Estimate, 1893-94	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs
Brought forward -	70,000	65,000	48,000	23,580
Provincial.				
Stationery Receipts - - - -	1,000	3,000	29,000	28,128
Sale of Gazettes and other Publications—				
Gazettes - - - -	19,000	18,000	18,000	17,930
Indian Law Reports - - -	34,000	35,000	35,000	33,735
Other Publications - - - -	28,000	29,000	29,000	28,920
Total Sale of Gazettes, &c. -	81,000	82,000	82,000	80,585
Other Press Receipts - - - -	25,000	30,000	25,000	48,655
Total Provincial -	1,07,000	1,15,000	1,36,000	1,57,368
TOTAL -	1,77,000	1,80,000	1,84,000	1,80,948

XXV.—MISCELLANEOUS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate 1892-93	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Imperial.				
Premium on Bills - - - - -	55,000	5 0,000	50,000	55,135
Unclaimed Bills of Exchange of more than three years' standing - - - -	1,000	...	1,000	234
Percentage chargeable on European Stores for Provincial and Local Funds, &c. - - -	1,30,000	1,45,000	1,00,000	1,17,842
Extraordinary Items- - - -	...	...	...	5,000
Total Imperial -	1,86,000	1,95,000	1,51,000	1,78,211
Provincial.				
Unclaimed Deposits - - - -	3,80,000	3,65,000	3,65,000	4,17,634
Treasure Trove - - - -	..	...	...	67
Sale-proceeds of Durbar Presents - -	17,000	15,000	15,000	17,110
Sale of Old Stores and Materials - -	37,000	35,000	31,000	42,782
Sale of Land and Houses, &c. - - -	3,000	3,000	3,000	2,806
Fees for Government Audits - - -	75,000	84,000	70,000	66,140
Rents - - - - -	22,000	21,000	21,000	20,657
Miscellaneous Fees, Fines, and Forfeitures -	1,01,000	1,30,000	1,23,000	98,515
Miscellaneous - - - -	1,61,000	1,70,000	1,36,000	1,70,313
Total Provincial -	7,96,000	8,23,000	7,64,000	8,36,024
Local.				
Sale of Old Stores and Materials - -	5,000	5,000	...	5,761
Rents - - - - - -	16,000	18,000	16,000	15,688
Miscellaneous Fees, Fines, and Forfeitures -	62,000	60,000	85,000	56,813
Miscellaneous - - - - -	1,49,000	1,49,000	89,000	1,41,819
Total Local -	2,32,000	2,32,000	1,90,000	2,20,081
TOTAL -	12,14,000	12,50,000	11,05,000	12,34,316

Details.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Fees for Government Audits—	Rs.	Rs.	Rs.	Rs.
Commission on purchase and sale of Government Securities - - - - -	...	..	...	81
Recoveries for Audit of Municipal Accounts, &c -	47,000	84,000	44,000	66,059
Recoveries for Audit of Incorporated Local Funds	28,000		26,000	
Total Fees for Government Audits -	75,000	84,000	70,000	66,140
Rents.				
Rents, Provincial—				
Staging Bungalows (P. W. Fund) - -	8,000	8,000	8,000	8,179
Circuit House - - - -	5,000	5,000	5,000	4,993
Other Rents - Rent of Government Buildings not belonging to P. W. Department -	3,000	2,000	2,000	1,506
Other Rents - Ditto of Lands ditto ditto -	6,000	5,000	6,000	5 086
Other Rents - Other Rents - - -	...	1,000	..	893
Total Rents, Provincial -	22,000	21,000	21,000	20,657
Rents, Local—				
Serais and Staging Bungalows (District Road Fund) - - - -	...	...	10,000	8,442
Ditto ditto (District Fund) -	...	..	6,000	7,246
Total Rents, Local -	16,000	18,000	16,000	15,688
Total Rents -	38,000	39,000	37,000	36,345

XXV.—MISCELLANEOUS—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Miscellaneous Fees, Fines, and Forfeitures.	Rs.	Rs.	Rs.	Rs.
MISCELLANEOUS FEES, FINES, AND FORFEITURES, PROVL.				
Marriage Fees	100	100	100	58
Fees for Registering Copyrights	100	100	200	16
Fees for survey of Tea Lands	3,000	3,000	7,000	1,643
Partition Fees	96,000	1,24,000	1,15,000	95,735
Other Items	1,800	2,800	700	1,063
TOTAL MISCELLANEOUS FEES, &c., PROVINCIAL	1,01,000	1,30,000	1,23,000	98,515
MISCELLANEOUS FEES, FINES, AND FORFEITURES, LOCAL	62,000	62,000	85,000	56,813
Total Miscellaneous Fees, &c.	1,63,000	1,92,000	2,08,000	1,55,328
Miscellaneous.				
MISCELLANEOUS, PROVINCIAL—				
Fees and Fines of Revenue Courts	32,000	30,000	16,000	31,660
Cash Recoveries of service payments in previous years	11,000	10,000	12,000	8,317
Recoveries of Law Charges other than those in Pauper Suits	20,000	15,000	13,000	25,941
Recoveries from Local Funds towards cost of Controlling and Account Offices	82,000	85,000	80,000	78,730
Receipts of the Steamer "*Chaffinch*" in Chittagong	2,000	2,000	2,000	1,753
Value of Mathematical Stores returned	2,000	1,000	1,000	1,639
Sundry Receipts—Circuit House	500	500	500	302
" Encamping ground grazing	500	500	500	408
Miscellaneous receipts on account of Public Works Cess under Act IX of 1880 (B.C.)	500	500	500	33
Sale-proceeds of trees on Tea Lands	500	500	500	...
Other Items	10,000	10,000	10,000	7,076
Sale of Elephants	...	15,000	...	14,454
TOTAL MISCELLANEOUS, PROVINCIAL	1,61,000	1,70,000	1,36,000	1,70,313
MISCELLANEOUS, LOCAL—				
Sundry Receipts (District Road Fund)	...	5,000	100	5,797
" (District Road Account)	...	14,000	7,900	17,581
" (District Fund)	...	1,30,000	81,000	1,18,441
TOTAL MISCELLANEOUS, LOCAL	1,49,000	1,49,000	89,000	1,41,819
Total Miscellaneous	3,10,000	3,19,000	2,25,000	3,12,132

XXX.—IRRIGATION—MINOR WORKS AND NAVIGATION.

PROVINCIAL.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
In Charge of Civil Officers—	Rs.	Rs.	Rs.	Rs.
Recoveries on account of Zemindari Embankments under the Contract system—				
Recoveries on account of Lands benefited by Embankments	1,03,000	1,02,000		1,03,506
Recoveries on account of Capitalized maintenance charges of the Dankuni Drainage	11,000	13,000		10,820
Receipts of the Dankuni Canal	3,000	3,000		3,366
TOTAL	1,17,000	1,18,000	1,03,000	1,17,692
LOCAL.				
District Funds	13,000	13,000	13,000	12,679
TOTAL	1,30,000	1,31,000	1,16,000	1,30,371

XXXII.—CIVIL WORKS.

PROVINCIAL.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
In Charge of Civil Officers—	Rs.	Rs.	Rs.	Rs.
Tolls on Ferries	2,27,000	2,23,000	2,23,000	2,42,006
Cemetery Receipts	2,500	2,500	2,500	2,380
Miscellaneous	500	500	500	21
Total in Charge of Civil Officers, Provincial	2,30,000	2,26,000	2,26,000	2,44,407
LOCAL.				
In Charge of Civil Officers—				
Ferry Receipts				
Road Tolls				
Canal Tolls				
Rents				
Miscellaneous				
Total in Charge of Civil Officers, Local	4,30,000	4,30,000	3,90,000	4,14,393
TOTAL	6,60,000	6,56,000	6,16,000	6,58,800

CIVIL BUDGET ESTIMATE

OF

EXPENDITURE

FOR THE YEAR

1893-94.

1.—REFUNDS AND DRAWBACKS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
IMPERIAL HEADS.				
Opium	1,000	2,000	1,000	117
Salt	2,00,000	1,80,000	2,25,000	2,01,109
Customs—				
Refunds	1,88,000	1,83,000	1,60,000	2,32,007
Drawbacks	2,000	2,000	1,000	2,185
	1,90,000	1,85,000	1,61,000	2,34,192
TOTAL IMPERIAL HEADS	3,91,000	3,67,000	3,87,000	4,35,418
DIVIDED HEADS, IMPERIAL SHARE.				
Land Revenue	78,000	32,300	37,500	64,809
Stamps	32,000	33,700	32,000	33,061
Excise	6,000	5,500	15,000	5,820
Assessed Taxes	21,000	28,000	20,000	21,970
Forest	1,000	500	500	1,230
Registration	1,000	2,000	2,000	05
TOTAL DIVIDED HEADS, IMPERIAL SHARE	1,39,000	1,02,000	1,07,000	1,27,995
TOTAL IMPERIAL	5,30,000	4,69,000	4,94,000	5,63,413
PROVINCIAL.				
PROVINCIAL HEADS.				
Provincial Rates	6,000	8,000	13,000	7,048
Customs (other than Export and Import Duty)	...	3,000	...	119
Salt (other than Customs and Excise Duty)	...	...	...	5
TOTAL PROVINCIAL HEADS	6,000	11,000	13,000	7,172
DIVIDED HEADS, PROVINCIAL SHARE.				
Land Revenue	26,000	10,700	12,500	21,603
Stamps	96,000	1,01,300	97,000	90,184
Excise	2,000	1,500	5,000	1,940
Assessed Taxes	21,000	27,000	20,000	21,970
Forest	1,000	500	500	1,230
Registration	1,000	1,000	2,000	1,105
TOTAL DIVIDED HEADS, PROVINCIAL SHARE	1,47,000	1,42,000	1,37,000	1,47,032
TOTAL PROVINCIAL	1,53,000	1,53,000	1,50,000	1,54,204
LOCAL.				
Provincial Rates	10,000	10,000	2,000	2,036
Total Refunds and Drawbacks	6,93,000	6,32,000	6,46,000	7,19,653

2.—ASSIGNMENTS AND COMPENSATIONS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Imperial.	Rs.	Rs.	Rs.	Rs.
Pensions in lieu of resumed lands	11,000	11,000	11,000	25,475
Compensations	64,000	64,000	64,000	64,512
Miscellaneous	51,000	50,000	50,000	51,199
Total Imperial	1,26,000	1,25,000	1,25,000	1,41,186
Provincial.				
Malikana	1,61,000	1,80,000	1,60,000	1,66,129
TOTAL	2,87,000	3,05,000	2,85,000	3,07,315

Details.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Compensations.	Rs.	Rs.	Rs.	Rs.
Sayer.				
Compensation to Kissen Persaud Surma, *alias* Raja Baboo, on account of Jower Naraingunge in the name of Luckeenarain Thakoor	7,000	...	7,000	8,363
Compensations not exceeding Rs. 5,000 per annum	32,000	...	32,000	31,149
Total Sayer	39,000	...	39,000	39,512
Salt.				
Convention between the Board of Customs, Salt and Opium, and the Administrator of Chandernagore, dated 5th July 1839	20,000	...	20,000	20,000
Opium.				
Compensation payable under Convention with the French Government, dated 16th July 1884	5,000	...	5,000	5,000
Total Compensations	64,000	64,000	64,000	64,512
Miscellaneous—				
Compensation to Bhutan Government for resumption of Doars in Assam	50,000	...	50,000	50,000
Miscellaneous	1,000	...	...	1,199
Total Miscellaneous	51,000	50,000	50,000	51,199

3.—LAND REVENUE.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Imperial.	Rs.	Rs.	Rs.	Rs.
Survey and Settlement	12,27,000	11,98,000	10,51,000	...
Provincial.				
Charges of District Administration	29,43,000	29,39,000	29,14,000	29,14,875
Management of Government Estates	4,01,000	3,70,000	3,70,000	3,72,822
Survey and Settlement	..		...	7,44,584
Land Records and Agriculture	75,000	79,000	79,000	82,053
Total Provincial	34,19,000	33,88,000	33,63,000	41,14,334
TOTAL	46,46,000	45,86,000	44,14,000	41,14,334

Details.

Numbers 1892-93.	Numbers 1893-94.		Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Survey and Settlement.	Rs.	Rs.	Rs.	Rs.
		Survey and Settlement Parties.				
		Demarkation Survey.				
		Salaries.				
		Surveyors and Assistant Surveyors				310
		Establishment.				
		Clerks				1,148
		Servants, Guards, Measurers and others				1,806
		Temporary Establishment				251
		Total Establishment				3,205
		Carried over				3,515

3.—LAND REVENUE—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Survey and Settlement—*contd.*				
SURVEY AND SETTLEMENT PARTIES—*contd.*				
DEMARKATION SURVEY—contd.				
Brought forward -				3,515
Allowances.				
Travelling Allowances - - -				651
Contingencies.				
Tour Charges - - - -				
Purchase and Repair of Furniture - -				
Postage Charges - - - -				
Office Expenses and Miscellaneous - -				
Total Contingencies -				59
TOTAL DEMARKATION SURVEY -				4,225
LAND SETTLEMENT CHARGES. (*a*)				
Salaries.				
Settlement Officer - - - -				99,443
Deputy Collectors - - - -				16,104
Sub-Deputy Collectors - - -				2,537
Total Salaries -				1,18,084
Establishment.				
Establishment under Settlement Officer—				
Clerks (less than 200) - - -				46,420
Servants - - - -				6,720
Establishment under Deputy Collectors—				
Clerks (less than 200) - - -				1,925
Servants - - - -				214
Establishment under Sub-Deputy Collectors—				
Clerks (less than 200) - - -				
Servants - - - -				
Measuring Establishment - - -				27,911
Establishment for writing Jummabundee Papers -				513
Temporary Establishment - - -				29,715
Settlement Establishment at Jalpe lands - -				
Total Establishment -				1,13,418
Allowances.				
Travelling Allowances of Officers - -				23,085
Ditto of Establishment - -				9,270
Total Allowances				32,355
Supplies and Services.				
Purchase of Tents - - -				17,035
Keep of Elephant - - - -				2,011
Value of Medical and other Stores - -				412
Cost of Cadastral Maps - - -				372
Petty Construction and Repairs - -				783
Total Supplies and Services -				20,613
Contingencies.				
Telegram Charges - - - -				707
Rents, Rates, and Taxes - - -				1,388
Postage Charges - - - -				2,256
Office Expenses and Miscellaneous - -				45,085
Total Contingencies -				49,436
TOTAL LAND SETTLEMENT CHARGES -	94,000	50,000	50,000	3,33,906
SETTLEMENT OPERATIONS IN LARGER GOVERNMENT AND TEMPORARILY SETTLED ESTATES.				
Numbers. 1892-93. 1893-94. — Julpaiguri Dooars Operations.				
Salaries.				
3 — Settlement Officers - -	3,000		6,000	
Assistant Settlement Officers (Sub-Deputies) - - -	1,800		3,600	
Total Salaries -	4,800		9,600	
Carried over -	4,800		9,600	

(*a*) Expenditure under the control of the Board of Revenue, L. P.

3.—LAND REVENUE—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Survey and Settlement—*contd.*				
		Settlement Operations in larger Government and temporarily settled Estates—contd.				
		Julpaiguri Dooars Operations—*contd.*				
		Brought forward -	4,800		9,600	
		Establishment.				
7		Clerks - - - -	1,680		} 2,700	
1		Hospital Assistant - -	180			
15		Servants - - -	882		1,128	
		Temporary and variable Establishments-	8,250		16,980	
		Total Establishment -	10,992		20,808	
		Allowances.				
		Travelling Allowances of Officers - -	1,250		3,930	
		Ditto of Establishments -	500		1,600	
		Total Allowances -	1,750		5,530	
		Supplies and Services.				
		Feed and Keep of Elephants - -	900		2,400	
		Value of Medical and other Stores - -	50		150	
		Construction and Repair of Office Bungalows -	250		250	
		Total Supplies and Services -	1,200		2,800	
		Contingencies.				
		Rents, Rates, and Taxes - - -	350		120	
		Tour Charges - - - -	250		800	
		Postage Charges - - - -	65		120	
		Telegram Charges - - -	40		60	
		Purchase and Repair of Tents - -	150		200	
		Office Expenses and Miscellaneous - -	5,403		962	
		Total Contingencies -	6,258		2,262	
		Total Julpaiguri Dooars Operations -	25,000	41,000	41,000	
		Orissa Operations.				
		Salaries.				
		Deputy Collectors - - -				
		Settlement Officer - - -	19,400		16,800	
12		Assistant Settlement Officers - -	56,661		65,552	
18		Sub-Deputy Collectors - -	11,700		13,675	
		Total Salaries -	87,761		96,027	
		Establishment.				
		Field Establishment - -				
		Establishment for writing Jamabandi Papers - - -				
127		Clerks, Peshkars, and Mohurirs -	9,480		21,535	
163		Servants - - -	2,376		5,844	
44		Kanungoes - - -	11,520		8,520	
		Contract work - - -	3,500		...	
		Temporary Establishment - -	29,186		...	
		Field Establishment - -	27,538		...	
		Variable Establishment - -	...		19,450	
		Total Establishment -	83,600		55,349	
		Allowances.				
		Travelling Allowances of Officers - -	17,200		19,900	
		Ditto of Establishments -	3,640		4,758	
		Total Allowances -	20,840		24,658	
		Supplies and Services.				
		Boat for the Settlement Officer - -			2,000	
		Petty Construction and Repairs - -			2,000	
		Total Supplies and Services -			4,000	
		Contingencies.				
		Rents, Rates, and Taxes - - -	2,460		2,760	
		Tour Charges - - - -	500		509	
		Postage Charges - - -	1,200		1,625	
		Purchase and Repairs of Tents - -	3,000		...	
		Office Expense and Miscellaneous - -	14,276		6,951	
		Unforeseen Charges - - -	...		3,121	
		Total Contingencies -	21,436		14,966	
		Total Orissa Operations -	2,13,637	1,95,180	1,95,000	

3.—LAND REVENUE—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Survey and Settlement—*continued.*	Rs.	Rs.	Rs.	Rs.
		Settlement Operations in larger Government and temporarily settled Estates—contd.				
		Chittagong Operations.				
		Salaries.				
		Deputy Collectors - - -				
		Settlement Officers - -	28,800		22,200	
		Mr. C. G. H. Allen's pay for 9 months			9,000	
14		Assistant Settlement Officers -	3,600		25,500	
		Sub-Deputies - - -	2,250			
		Total Salaries -	34,650		56,700	
		Establishment.				
		Field Establishment - -				
		Collectors, Temporary Establishment -				
59		Clerks and Mohurirs - -	14,571		16,000	
64		Servants - - -	5,076		5,436	
		Kanungoes - - -	5,325		...	
		Temporary and variable Establishment -	91,055		60,629	
		Total Establishment -	1,16,027		82,065	
		Allowances.				
		Travelling Allowances of Officers - -	9,310		14,800	
		Ditto of Establishment -	7,216		10,700	
		Total Allowances -	16,526		25,500	
		Supplies and Services.				
		Petty Construction and Repairs - -			4,625	
		Contingencies.				
		Rents, Rates, and Taxes - - -	364		250	
		Office Expenses and Miscellaneous - -	6,965		9,860	
		Total Contingencies -	7,329		10,110	
			1,74,532			
		Deduct—Probable Savings -	*169*			
		Total Chittagong Operations -	1,74,363	1,79,000	1,79,000	
		Angul Operations.				
		Temporary and variable Establishments for making fair copies and completing the Records -		5,000	5,000	
		Behar Operations.				
		Salaries.				
		Settlement Officers - - -	39,000			
		Assistant Settlement Officers - -	16,700			
		Sub-Deputy Collectors - - -	12,100			
		Total Salaries -	67,800			
		Establishment.				
		Clerks - - - -	7,520			
		Kanungoes - - - -	720			
		Servants - - - -	1,956			
		Temporary Establishment - -	11,137			
		Contract (Job work) - - -	2,000			
		Total Establishment -	23,333			
		Allowances.				
		Travelling Allowances of Officers - -	8,614			
		Ditto of Establishment -	2,726			
		Total Allowances -	11,340			
		Carried over .	1,02,473			

3.—LAND REVENUE—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Survey and Settlement—*contd.*	Rs.	Rs.	Rs.	Rs.
Settlement Operations in larger Government and temporarily settled Estates—contd.				
Behar Operations—*contd.*				
Brought forward -	1,02,473			
Supplies and Services.				
Petty Construction and Repairs - -	1,000			
Contingencies.				
Telegram Charges - - -	...			
Postage ditto - - -	...			
Purchase and Repair of Furniture - -	...			
Rents, Rates, and Taxes - - -	2,500			
Office Expenses and Miscellaneous - -	15,037			
Purchase and Repair of Tents - -	3,750			
Total Contingencies -	21,287			
Total Behar Operations -	1,24,760	12,000	15,000	
ABSTRACT OF THE FOREGOING.				
Demarkation Survey - - -	...	...	...	4,225
Land Settlement Charges - -	94,000	50,000	50,000	3,33,906
Settlement Operations in larger Government and temporarily settled Estates—				
Julpaiguri Dooars Operations - -	25,000	41,000	41,000	
Orissa do. -	2,13,637	1,95,180	1,95,000	
Chittagong do. - -	1,74,363	1,79,000	1,79,000	
Angul do. - -	...	5,000	5,000	
Behar do. - -	1,24,760	15,000	15,000	
Total Survey and Settlement Parties -	6,31,760	4,85,180	4,85,000	3,38,131
Professional Survey Parties—				
Charges of Survey Parties transferred from India Estimate - - - -	5,95,240	7,12,820	5,59,930	4,05,978
Cost of Cadastral Maps transferred from India Estimate - - - -	...	...	6,450	...
Extra Departmental Mapping do. do. -	...	...	...	475
			10,51,380	
Deduct—For rounding .			*380*	
Total Survey and Settlement -	12,27,000	11,98,000	10,51,000	7,44,584
Total Imperial Sub-Heads -	12,27,000	11,98,000	10,51,000	...
„ Provincial „ -	...	...	...	7,44,584
Charges of District Administration.				
General Establishments.				
Salaries.				
Collectors and Magistrates—				
14 / 15 — 1st Grade (2,250)[4] - -	3,88,800		3,62,880	
16 / 14 — 2nd „ (1,800)[4] - -	2,90,304	8,00,000	3,31,776	8,55,305
7 / 7 — 3rd „ (1,500)[4] - -	1,20,960		1,20,960	
Joint Magistrates and Deputy Collectors—				
23 / 22 — 1st Grade (900)[4] - -	2,28,096	2,00,000	2,38,464	2,21,469
11 / 12 — 2nd „ (700)[4] - -	96,768		88,704	
Carried over -	11,24,928	10,00,000	11,42,784	10,76,774

3.—LAND REVENUE—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Charges of District Administration—*contd.*				
		GENERAL ESTABLISHMENTS—*contd.*				
		Salaries—Brought forward	11,24,928	10,00,000	11,42,784	10,76,774
		Assistant Magistrates and Collectors—				
34	41	1st Class (450 to 500)[4]	2,26,944	2,00,000	1,90,080	99,805
9	2	2nd „ (400)[4]	9,216	...	41,472	
13	10	Statutory Civilians (1—576, 4—448, 5—320)	47,616	54,000	51,600	53,530
		Deputy Commissioners—				
2	2	1st Grade (1,833-5-4)	44,000	1,32,000	44,000	1,68,567
3	3	2nd „ (1,666-10-8)[4]	59,200		58,400	
3	3	3rd „ (1,333-5-4)[4]	46,720		46,720	
		Assistant Commissioners—				
3	—	1st Grade (800)	...	9,000	28,800	23,383
—	1	2nd „ (750)	9,000		...	
—	—	3rd „ (500)	...		...	
		Deputy Collectors and Deputy Magistrates (Uncovenanted)—				
7	7	1st Grade (800)	67,200	11,38,000	67,200	11,38,092
9	9	2nd „ (700)	75,600		75,600	
19	19	3rd „ (600)	1,36,800		1,36,800	
39	39	4th „ (500)	2,34,000		2,34,000	
64	64	5th „ (400)	3,07,200		3,07,200	
58	58	6th „ (300)	2,08,800		2,08,800	
37	37	7th „ (250)	1,11,000		1,11,000	
1	—	Sub-Assistant Commissioner (Singbhoom)	...	2,000	2,400	750
		Probationer Deputy Magistrates and Deputy Collectors	12,000	...	...	423
		Local Allowances (4 at 100 and 1 at 75)	5,700	5,000	5,700	...
			27,25,924		27,52,556	
		Deduct—Probable Savings	*1,59,924*		*2,02,556*	
		Total Salaries	25,66,000	25,40,000	25,50,000	25,61,324
		Deduct—Moiety transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (page 55)	*12,83,000*	*12,70,000*	*12,75,000*	*12,80,662*
		Total Salaries—Land Revenue Share	12,83,000	12,70,000	12,75,000	12,80,662
		Establishment.				
		Chief Office Establishment—				
1,194	1,198	Clerks (200 and over) / „ (less than 200)	5,64,136	5,57,000	5,63,489	5,51,230
506	509	Peons, Duftries, and Servants	34,218	39,000	33,630	36,753
		Deputy Collectors' and Deputy Magistrates' Establishment—				
1,063	1,077	Clerks (less than 200)	3,47,262	3,44,000	3,47,042	3,31,249
600	597	Peons, Duftries, and Servants	38,316	40,000	38,376	37,017
		Establishment not divisible	...		240	...
22	23	Boat Establishment	1,041	9,000	945	...
		Temporary Establishment	4,653		6,987	6,621
			9,89,626		9,90,709	
		Deduct—Probable Savings	*17,454*		*25,000*	
		Deduct—Moiety of Establishment Charges of Deputy Magistrates transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (page 55)	9,72,172	9,89,000	9,65,709	9,62,870
			1,92,789	*1,92,000*	*1,92,709*	*1,84,133*
		Total Establishment—Land Revenue Share	7,79,383	7,97,000	7,73,000	7,78,737
		Allowances.				
		Travelling Allowance of Officers	1,28,000	1,28,000	1,23,000	1,23,019
		Ditto of Establishment	18,988	14,000	20,500	18,793
		House Allowance	9,160	8,000	7,000	7,037
		Local Allowance	432	...	500	100
			1,56,580	1,50,000	1,51,000	1,48,949
		Deduct—Moiety of Travelling and House Allowances of Officers transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (page 55)	*68,580*	*68,000*	*65,000*	*65,028*
		Total Allowance	88,000	82,000	86,000	83,921
		Carried over	21,50,383	21,49,000	21,34,000	21,43,320

3.—LAND REVENUE—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Charges of District Administration—*contd.*	Rs.	Rs.	Rs.	Rs.
General Establishments—Brought forward	21,50,383	21,49,000	21,34,000	21,43,320
Supplies and Services.				
Compensation for lands taken for public purposes	4,000	3,000	3,000	6,499
Purchase of Elephants	...	...	...	2,000
Value of Mathematical Stores	200	...	...	...
Do. Mint Stores	...	...	200	...
Process-serving Charges	10,000	10,000	7,000	10,028
Diet and Travelling	400	...	400	...
Purchase of Tents	16,000	17,000	17,206	22,627
Petty Construction and Repairs	...	14,000	...	14,325
Charges for Conducting Law-suits	...	14,000	...	15,544
Charges for Remittance of Treasure	...	6,000	...	6,138
Feed and Keep of Elephants	8,400	8,000	8,000	674
Remuneration to Copyists	46,768	45,000	42,804	47,807
Total Supplies and Services	85,768	1,17,000	78,610	1,25,642
Contingencies.				
Purchase of Books and Publications	362	...	300	31
Rents, Rates, and Taxes	27,000	35,000	28,000	34,485
Hot and Cold Weather Charges		24,000		16,313
Tour Charges		10,000		9,910
Repair of Tents		2,000		1,342
Purchase of Furniture				
Repair of Furniture	1,83,000	15,000	1,84,000	14,204
Postage Charges		37,000		37,083
Telegram Charges		6,000		5,495
Office Expenses and Miscellaneous		64,000		60,449
Regrant of Savings under Contract Contingencies	4,487	...	11,090	...
Total Contingencies	2,14,849	1,93,000	2,23,390	1,79,312
Total General Establishments—*Land Revenue Share*	24,51,000	24,59,000	24,36,000	24,48,274
Sub-Divisional Establishments.				
Salaries.				
Sub-Deputy Magistrates and Collectors (16—200, 23—175, 26—150, 12—100)	1,47,900	1,40,000	1,47,900	1,40,882
Probationers (allowance at 30 each)	2,520			
Establishment.				
Kanungoes / Surveyors	49,200	46,000	49,200	46,963
Chainmen and Measurers / Clerks and Servants	24,420	14,000	24,420	14,869
Total Establishment	73,620	60,000	73,620	61,832
	2,24,040		2,21,520	
Deduct—Probable Savings	10,040		6,900	
Deduct—Moiety of Salaries and Establishment transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts," (page 56)	2,14,000	2,00,000	2,14,620	2,02,714
	1,07,000	1 00,000	1,07,310	1,01,357
	1,07,000	1,00,000	1,07,310	1,01,357
Allowances.				
Travelling Allowance of Officers	7,500		7,500	7,114
Ditto of Establishment	5,500		3,500	4,845
Total Allowances	13,000	10,000	11,000	11,959
Total Sub-Divisional Establishment—*Land Revenue Share*	1,20,000	1,10,000	1,18,310	1,13,316
Partition Establishment.				
Salaries.				
Deputy Collectors (1 at 300, 1 at 200, 6 at 240)	23,280	20,000	23,280	15,814
Establishment.				
Clerks	12,846		11,670	18,732
Servants	1,450		1,558	4,120
Measuring Establishment	48,552		51,940	47,709
Total Establishment	62,848	66,000	65,168	70,621
	86,128	86,000	88,448	86,435
Carried over	25,71,000	25,69,000	25,54,310	25,61,590

Numbers. 1892-93.	Numbers. 1893-94.	
77	77	Sub-Deputy Magistrates and Collectors
...	7	Probationers
71	72	Kanungoes / Surveyors
176	167	Chainmen and Measurers / Clerks and Servants

Numbers. 1892-93.	Numbers. 1893-94.	
8	8	Deputy Collectors
33	49	Clerks
25	25	Servants

3.—LAND REVENUE—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Charges of District Administration—*contd.*				
Brought forward	25,71,000	25,69,000	25,54,310	25,61,590
PARTITION ESTABLISHMENT—*contd.*				
Brought forward	86,128	86,000	88,448	86,435
Allowances.				
Travelling Allowances of Officers	3,406		3,558	
Ditto of Establishment	2,053		2,826	
Total Allowances	5,459	5,000	6,384	3,735
Contingencies.				
Office Expenses and Miscellaneous	10,413	11,000	5,168	10,598
TOTAL PARTITION ESTABLISHMENT	1,02,000	1,02,000	1,00,000	1,00,768
PROCESS-SERVING ESTABLISHMENT.				
Establishment.				
Nazirs (Numbers: 1892-93. 135; 1893-94. 139)	46,056	47,000	45,358	46,717
Peons (Numbers: 1892-93. 1,324; 1893-94. 1,315)	1,00,000	1,02,000	1,00,884	1,00,282
Extra Peons	47,944	44,000	43,758	42,277
Total Establishment	1,94,000	1,93 000	1,90,000	1,89,276
Allowances.				
Travelling Charges	5,000	3,000	2,000	1,948
TOTAL PROCESS-SERVING ESTABLISHMENT	1,99,000	1,96 000	1,92,000	1,91,224
RECORD-ROOM (OR COPY-MAKING) ESTABLISHMENT—				
Establishment				11,051
Contingencies				3,780
TOTAL RECORD-ROOM ESTABT.	16,000	16,000	15,600	14,831
SURVEY OF WASTE LANDS.				
Salaries.				
Sub-Deputy Collector (150) (Numbers: 1892-93. 1; 1893-94. 1)	1,800	2,000	1,800	1,650
Establishment.				
Clerks (Numbers: 1892-93. 3; 1893-94. 3)	1,440	2,000	1,440	1,440
Servants (Numbers: 1892-93. 4; 1893-94. 4)	384	500	384	191
Field Establishment	4,530	4,000	3,815	4,581
Total Establishment	6,354	6,500	5,639	6,212
Allowances.				
Travelling Allowances of Officers			630	
Ditto of Establishment			250	
Total Allowances	680	1,000	880	562
Contingencies.				
Purchase of Tents	...	...	...	401
Postage Charges	15	1,500	15	6
Office Expenses and Miscellaneous	1,151		1,666	934
Total Contingencies	1,166	1,500	1,681	1,341
TOTAL SURVEY OF WASTE LANDS	10,000	11,000	10,000	9,765
WARDS' ESTATES ESTABLISHMENT.				
Establishment.				
Clerks (Numbers: 1892-93. 55; 1893-94. 61)	23,442	23,400	21,164	23,402
Servants (Numbers: 1892-93. 11; 1893-94. 13)	912	1,000	780	801
Total Establishment	24,354	24,400	21,944	24,203
Allowances.				
Travelling Allowances	100	100	100	82
Contingencies.				
Telegram Charges	921	1,000	...	...
Postage Charges			899	785
Office Expenses and Miscellaneous	1,625	1,500	1,147	1,475
Total Contingencies	2,546	2,500	2,046	2,260
TOTAL WARDS' ESTATES ESTABLISHMENT	27,000	27,000	24,090	26,545
Carried over	29,25,000	29,21,000	28,96,000	29,04,723

3.—LAND REVENUE—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Charges of District Administration—*contd.*	Rs.	Rs.	Rs.	Rs.
		Brought forward -	29,25,000	29,21,000	28,96,000	29,04,723
		LUSHAI ADMINISTRATION.				
1	1	Superintendent (including Local Allowance)	10,920		11,400	10,152
1	2	Clerk and Mohurirs - -	2,040		720	...
—	5	Jemadars and Interpreters - -	1,380		...	...
			14,340		12,120	10,152
		Travelling Allowance - - -	1,500		...	
		Contingencies - - - -	2,400		300	
		20 Postal Runners - . - -			3,168	
		Rations for 21 followers - - -			1,764	
					4,932	
			18,240		17,352	
		Add or *deduct*—For rounding -	*240*		648	
		TOTAL LUSHAI ADMINISTRATION -	18,000	18,000	18,000	10,152
		Total Charges of District Administration - - -	**29,43,000**	**29,39,000**	**29,14,000**	**29,14,875**
		Management of Government Estates.				
		COLLECTION OF REVENUE.				
		Salaries.				
		Deputy and Sub-Deputy Collectors (*a*) (2 at 200, 1 at 175, 2 at 150, 2 at 125, 2 at 100, 1 at 80) -	17,580	12,000	18,180	10,876
		Establishment.				
		Tehsildars and Mohurirs - - -	82,928	36,000	85,394	30,854
		Clerks - - - -	18,456	68,000	19,284	68,712
		Servants - - - -	38,265	33,000	37,479	32,957
		Temporary Establishment - - -	15,672	21,000	19,326	29,080
		Total Establishment .	1,55,321	1,58,000	1,61,483	1,61,603
		Allowances.				
		Commission on Collection of Rents - -	40,000	23,000	35,000	42,475
		Travelling Allowances - - -	14,000	15,000	10,000	12,214
		Total Allowances -	54,000	38,000	45,000	54,689
		Post Office Charges (Khurda) - - -	1,000	1,000	...	1,391
		Contingencies.				
		Office and Ground Rent - - -	8,000	6,000	7,000	8,004
		Postage Charges - - -	2,000	1,500	1,337	1,895
		Telegram Charges - - -	...	...	...	41
		Contingencies - - - -	23,000	18,000	17,000	22,597
		Total Contingencies -	33,000	25,500	25,337	32,537
		Road and Public Works Cesses (net) Payable by Government as Holders - -	...	...	...	13,055
		TOTAL COLLECTION OF REVENUE -	2,60,901	2,34,500	2,50,000	2,74,151
		OUTLAY ON IMPROVEMENTS.				
		Petty Construction and Repairs - -	15,099		15,000	20,927
		Miscellaneous Public Improvements including Village Sanitation - - -	1,25,000		1,05,000	77,744
		TOTAL OUTLAY ON IMPROVEMENTS -	1,40,099	1,35 500	1,20,000	98,671
		Total Management of Government Estates	**4,01,000**	**3,70,000**	**3,70,000**	**3,72,822**
		Land Records and Agriculture.				
		LAND REGISTRATION.				
		Salaries.				
5	3	Special Sub-Deputy Collectors (1—200, 1—175, and 1—100) - -	5,700	4,500	9,600	7,152
		Establishment.				
26	29	Clerks - - - -	7,128	5,400	6,732	4,135
30	31	Servants - - -	2,208	1,600	2,136	1,660
		Temporary Establishment - -	8,964	12,000	7,532	11,465
		Total Establishment -	18,300	19,000	16,400	17,260
		Allowances.				
		Travelling Allowances - - -	125	200	200	121
		Contingencies.				
		Postage Charges - -	100	100	75	102
		Office Expenses and Miscellaneous - -	775	800	725	826
		Total Contingencies -	875	900	800	928
		TOTAL LAND REGISTRATION -	25,000	24,600	27,000	25,461
		Carried over -	25,000	24,600	27,000	25,461

(*a*) Three Sub-Deputy Collectors receive an allowance of Rs. 20 each.

3.—LAND REVENUE—*concluded.*

Numbers. 1892-93.	Numbers. 1893-94.	Land Records and Agriculture—*contd.*	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Brought forward -	25,000	24,600	27,000	25,461
		AGRICULTURE.				
		Salaries.				
1	1	Director of Agriculture (1,800)[4] -	20,736	26,000	25,920	26,646
2	2	Dy. Collectors, 7th grade, at Rs. 250 -	6,000	6,000	6,000	6,000
		Total Salaries -	26,736	32,000	31,920	32,646
		Establishment.				
1	1	Clerk (200 and over) - -				} 8,660
8	8	Clerks (less than 200) - -				
		Servants - - -				782
		Total Establishment -	9,696	10,000	9,696	9,442
		Allowances.				
		Deputation Allowances - - -				77
		Hill Journey Allowances - - -				11
		Travelling Allowances of Officers - -			} 6,884	} 7,436
		Ditto of Establishment -				
		Total Allowances -	7,000	7,000	6,884	7,524
		Supplies and Services.				
		Purchase of Tents - - -	...		...	1,806
		Contingencies.				
		Hill Journey Charges - - -				...
		Books and Periodicals - - -				51
		Purchase and Repair of Furniture - -				193
		Postage Charges - - -				666
		Telegram Charges - - -				923
		Office Expenses and Miscellaneous - -				3,341
		Total Contingencies -	6,568	5,400	3,500	5,174
		TOTAL AGRICULTURE -	50,000	54,400	52,000	56,592
		Total Land Records and Agriculture -	75,000	79,000	79,000	82,053

4.—OPIUM.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Behar—Establishment of Agents and Sub-Deputy Agents - - - -	3,18,000	3,23,000	3,30,000	3,25,898
" Payments to Cultivators and Manufacturing Charges - - -	1,00,21,000	66,90,000	1,00,31,000	80,64,104
" Travelling and other Miscellaneous Charges - - - -	1,73,000	1,50,000	1,75,000	1,54,724
Benares—Establishment of Agents and Sub-Deputy Agents - - - -	5,60,000	5,29,000	5,60,000	5,52,383
" Payments to Cultivators and Manufacturing Charges - - -	1,12,22,000	80,31,000	1,09,96,000	92,80,106
" Travelling and other Miscellaneous Charges - - - -	1,74,000	1,52,000	1,74,000	1,67,403
Opium Miscellaneous Charges in Calcutta -	32,000	25,000	34,000	24,091
TOTAL -	2,25,00,000	1,59,00,000	2,23,00,000	1,85,68,709

DETAILS.

Numbers. 1892-93.	Numbers. 1893-94.	Behar—Establishment of Agents and Sub-Deputy Agents.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Agent (3,000)[4] - -	34,560		34,560	
1	1	Principal Assistant (1,200) - -	14,400		14,400	
			48,960	49,000	48,960	
		Sub-Deputy Agents—				
1	...	1st Grade (900) - -	...		10,800	
2	2	2nd " (800) - -	19,200		19,200	
2	1	3rd " (700) - -	8,400		16,800	
1	4	4th " (600) - -	28,800		7,200	
5	4	5th " (500) - -	24,000		30,000	
			80,400	81,000	84,000	
		Carried over -	1,29,360	1,30,000	1,32,960	

4.—OPIUM—*continued.*

Numbers. 1892-93	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Behar—Establishment of Agents and Sub-Deputy Agents—*contd.*				
		Salaries—Brought forward -	1,29,360	1,30,000	1,32,960	
		Assistants—				
2	1	2nd Grade (400) - -	4,800		9,600	
3	1	3rd „ (300) - -	3,600		10,800	
2	5	4th „ (250) - -	15,000		6,000	
3	2	5th „ (200) - -	4,800		7,200	
			28,200	30,000	33,600	
			1,57,560		1,66,560	
		Deduct—Probable Savings -	560		3,560	
		Total Salaries -	1,57,000	1,60,000	1,63,000	1,65,664
		Establishment.				
		Sudder—				
5	5	Clerks (200 and over) - -	22,800		22,800	45,354
37	37	„ (less than 200) - -	24,132		23,412	
178	178	Servants - - -	11,508		11,508	10,440
		Total Sudder Establishment -	58,440	58,000	57,720	55,794
		Mofussil—				
286	286	Clerks (less than 200) - -	48,444		48,564	46,440
843	843	Servants - - -	54,790		54,786	55,165
		Temporary Establishment - -	..		6,000	2,835
		Total Mofussil Establishment -	1,03,234	1,05,000	1,09,350	1,04,440
			1,61,674		1,67,070	
		Deduct—Probable Savings -	674		70	
		Total Establishment -	1,61,000	1,63,000	1,67,000	1,60,234
		Total Behar—Establishment of Agents, &c.	3,18,000	3,23,000	3,30,000	3,25,898
		Behar—Payments to Cultivators and Manufacturing Charges.				
		Experimental Poppy Seed Cultivation - - -	...	1,000	...	...
		Payments for Cultivation of Opium - -	93,32,000	62,35,000	93,00,000	75,34,595
		„ for Leaves - - -	1,00,000	50,000	1,00,000	87,378
		„ for Trash - - - -	7,000	7,000	8,000	4,879
		„ for Timber Contract - -	2,70,000	1,60,000	2,98,000	2,09,865
		„ for Temporary Establishment - -	5,000	5,000	2,000	2,561
		Transit and Weighment Charges - -	30,000	25,000	30,000	27,675
		„ Temporary Establishment - -	10,000	10,000	8,000	7,526
		Freight - - - - -	1,10,000	1,10,000	1,10,000	1,04,073
		Manufacturing Charges, &c. - - -	47,000	45,000	45,000	41,946
		Temporary Establishment - - -	10,000	10,000	10,000	12,107
		Purchase of Opium - - - -	1,00,000	32,000	1,20,000	31,499
		Total Behar—Payments to Cultivators, &c.	1,00,21,000	66,90,000	1,00,31,000	80,64,104
		Behar—Travelling and other Miscellaneous Charges.				
		Allowances.				
		Travelling Allowances - - -	20,000	16,000	19,000	19,781
		Commission to Amlahs - - -	1,00,000	80,000	1,01,000	84,869
		Total Allowances -	1,20,000	96,000	1,20,000	1,04,650
		Supplies and Services.				
		Cost of Cadastral Maps - - -	...		...	31
		Value of Medical Stores - - -	...		...	215
		Freight on Stores - - - -	...		...	51
		Purchase of Tents - - - -	2,560	1,000	...	1,549
		Petty Construction and Repairs - -	8,000	4,000	12,000	4,454
		Rewards on Confiscation - - -	19,440	20,000	20,000	14,986
		Bonus or Rewards - - - -	3,000	2,000	3,000	2,146
		Total Supplies and Services -	33,000	27,000	35,000	23,432
		Contingencies.				
		Rents, Rates, and Taxes - - -	5,000	5,000	5,000	4,745
		Tour Charges - - - -	...	1,500	...	2,269
		Telegram Charges - - - -	500	500	...	218
		Postage Charges - - - -	2,000	2,000	2,000	1,567
		Office Expenses and Miscellaneous - -	10,700	16,000	13,000	17,045
		Purchase and Repair of Furniture - -	1,000	1,000	...	332
		Repair of Tents - - - -	800	1,000	...	466
		Total Contingencies -	20,000	27,000	20,000	26,642
		Total Behar—Travelling and other Miscellaneous Charges - - -	1,73,000	1,50,000	1,75,000	1,54,724

4.—OPIUM—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Benares—Establishment of Agents and Sub-Deputy Agents.				
		Salaries.				
1	1	Agent - - (3,000)* - -	34,560		34,560	
1	1	Principal Assistant (1,000) - -	12,000		12,000	
		Sub-Deputy Agents—				
—	2	1st Grade (900) - -	21,600		...	
4	3	2nd „ (800) - -	28,800		38,400	
4	5	3rd „ (700) - -	42,000		33,600	
4	2	4th „ (600) - -	14,400		28,800	
4	4	5th „ (500) - -	24,000		24,000	
		Assistants—				
7	9	2nd Grade (400) - -	43,200		33,600	
10	10	3rd „ (300) - -	36,000		36,000	
12	10	4th „ (250) - -	30,000		36,000	
4	4	5th „ (200) - -	9,600		9,600	
			2,96,160		2,86,560	
		Deduct—Probable Savings -	*16,160*		*6,560*	
		Total Salaries -	2,80,000	2,67,000	2,80,000	2,72,663
		Establishment.				
		Sudder—				
4	4	Clerks (200 and over) - -	18,600	47,000	18,600	46,858
44	44	„ (less than 200) - -	30,192		30,360	
209	209	Servants - - -	13,296	13,000	13,296	14,535
		Temporary Establishment - -	35,000		35,000	...
		Total Sudder Establishment -	97,088	60,000	97,256	61,393
		Mofussil—				
325	323	Clerks (less than 200) - -	98,208	98,000	98,448	1,02,346
1,378	1,382	Servants - - -	90,312	84,000	90,108	82,363
		Temporary Establishment -	...	20,000	...	33,618
		Total Mofussil Establishment -	1,88,520	2,02,000	1,88,556	2,18,327
			2,85,608		2,85,812	
		Deduct—Probable Savings -	*5,608*		*5,812*	
		Total Establishment -	2,80,000	2,62,000	2,80,000	2,79,720
		Total Benares—Establishment, &c. -	**5,60,000**	**5,29,000**	**5,60,000**	**5,52,383**
		Benares—Payments to Cultivators and Manufacturing Charges.				
		Payments for Cultivation of Opium - -	1,05,78,000	75,78,000	1,03,58,000	87,61,719
		„ for Leaves - - -	1,30,000	56,000	1,30,000	96,443
		„ for Trash - - -	18,000	15,000	18,000	17,649
		Transit and Weighment Charges - -	55,000	50,000	55,000	49,677
		„ Temporary Establishment - -	29,000	30,000	15,000	14,654
		Freight - - - - -	2,50,000	2,00,000	2,50,000	2,34,819
		Manufacturing Charges, &c. - - -	1,50,000	90,000	1,60,000	93,223
		Temporary Establishment - - -	12,000	12,000	10,000	11,922
		Total Benares—Payments to Cultivators, &c. - - - -	**1,12,22,000**	**80,31,000**	**1,09,96,000**	**92,80,106**
		Benares—Travelling and other Miscellaneous Charges.				
		Allowances.				
		Travelling Allowances - - -	60,000	55,000	60,000	58,763
		Commission to Amlahs - - -	48,000	42,000	53,000	44,074
		Total Allowances -	1,08,000	97,000	1,13,000	1,02,837
		Supplies and Services.				
		Subscription to Newspapers - - -	...		...	28
		Freight on Stores - - - -	...		...	273
		Medical Stores - - - -	...		...	221
		Rewards on Confiscation - - -	7,000	4 000	7,000	6,393
		Petty Construction and Repairs - -	3,000	2,000	3,000	1,690
		Purchase of Tents - - - -	3,000	1,000	3,000	329
		Total Supplies and Services -	13,000	7,000	13,000	8,934
		Carried over -	1,21,000	1,04,000	1,26,000	1,11,771

4.—OPIUM—*concluded.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Benares—Travelling and other Miscellaneous Charges—*contd.*				
Brought forward -	1,21,000	1,04,000	1,26,000	1,11,771
Contingencies.				
Books and Publications - -	50	...	50	...
Rents, Rates, and Taxes -	10,000	10,000	10,000	9,097
Hot and Cold Weather Charges -	...	...	...	3,070
Tour Charges - -	...	...	...	6,215
Repairs to Tents - - -	1,750	1,000	1,750	1,133
Purchase and Repair of Furniture - -	...	...	...	1,096
Postage Charges - - -	6,000	6,000	6,000	5,616
Telegram Charges - - -	...	1,000	...	1,388
Office Expenses - - - -	15,000	10,000	10,000	6,696
Miscellaneous - - - -	20,200	20,000	20,200	21,321
Total Contingencies -	53,000	48,000	48,000	55,632
Total Benares—Travelling and other Miscellaneous Charges - - -	1,74,000	1,52,000	1,74,000	1,67,403
Opium Miscellaneous Charges in Calcutta.				
GODOWN ESTABLISHMENTS.				
Salaries.				
1892-93: 1 / 1893-94: 1 — Intendant (500) - - -	6,000	6,500	6,480	6,600
Local allowance at 40 per mensem -	480			
Establishment.				
1892-93: 2 / 1893-94: 2 — Clerks - - - -	1,056		1,200	1,200
1892-93: 22 / 1893-94: 22 — Servants - - -	1,968		1,968	1,968
Total Establishment -	3,024	3,100	3,168	3,168
Allowances.				
Commission to Auctioneers for Sale of Opium -	500	500	500	384
Supplies and Services.				
Charges for storing Opium - - -	6,500			283
Advertising Charges - - -	...			452
Freight - - - - }	600			241
Fees for analysing opium - - - }				
Total Supplies and Services -	7,100	1,000	600	976
Contingencies.				
Rents, Rates, and Taxes - - -	3,744		3,744	3,744
Postage Charges - - - }	11,152		19,508	{ ...
Telegram Charges - - - }				{ 163
Office Expenses and Miscellaneous - - }				{ 9,056
Total Contingencies -	14,896	13,900	23,252	12,963
Total Opium Miscellaneous Charges in Calcutta - - - - -	32,000	25,000	34,000	24,091

5.—SALT.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
Salaries, Establishments, and Contingencies -	41,000	1,25,000	52,000	51,608

DETAILS.

Numbers. 1892-93.	Numbers. 1893-94	Salaries, Establishments, and Contingencies.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Establishment.	Rs.	Rs.	Rs.	Rs.
2	2	Intendants - - -	1,320		1,320	1,320
4	4	Clerks - - - -	1,980		1,980	1,793
41	41	Servants and Guards - -	3,624			4,963
		Temporary Establishment - - }				{ 526
		Patent Salt Weighing Scales Estabt. - }	1,800		5,700	{ ...
1	1	Chinese Carpenter (60) - - }				{ ...
3	3	Mistries 1 (40), 2 (25) - - }				{ ...
		Total Establishment -	8,724	9,000	9,000	8,602
		Supplies and Services.				
		Scales and Weights - - - }	5,000	75,000	5,000	23,407
		Repair of Patent Scales - - - }				
		Construction of Pontoons, &c., against line - }				
		Petty Construction and Repairs - - }	4,500	2,000	4,500	1,548
		Rewards to Informers - - - }			}	{ 3,656
		Charges for conducting Law-suits - -	...	...	...	{ ...
		Miscellaneous - - -	9,322	25,000	21,000	...
		Total Supplies and Services -	18,822	1,02,000	30,500	28,605
		Carried over -	27,546	1,11,000	39,500	37,207

5.—SALT—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Salaries, Establishments, and Contingencies.				
Brought forward -	27,546	1,11,000	39,500	37,207
Contingencies.				
Rents, Rates, and Taxes - - -	12,523		12,500	13,661
Purchase and Repair of Furniture - -	...		...	56
Miscellaneous - - - -	...		...	684
Regrant of Savings under Contract Contingent grant - - - -	931		...	...
Total Contingencies -	13,454	14,000	12,500	14,401
Total Salaries, &c. -	41,000	1,25,000	52,000	51,608

6.—STAMPS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Superintendence - - - -	85,000	79,000	83,000	77,047
Charges for the Sale of General Stamps - -	98,000	97,000	91,000	93,176
Charges on Sale of Court-fees Stamps - -	1,11,000	1,11,000	1,10,000	1,10,262
Discount on Plain Paper - - -	14,000	13,000	13,000	13,497
Stamp Paper supplied from Central Stores -	3,06,000	2,82,000	2,71,000	1,57,796
TOTAL -	6,14,000	5,82,000	5,68,000	4,51,778
Imperial Share—One-fourth - -	1,53,000	1,45,000	1,42,000	1,12,944
Provincial Share—Three-fourths -	4,61,000	4,37,000	4,26,000	3,38,834

Details.

Numbers. 1892-93.	Numbers. 1893-94	Superintendence.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Presidency Executive Establishment.				
		Salaries.	Rs.	Rs.	Rs.	Rs.
1	1	Superintendent of Stamps and Stationery (1,500) - - -	18,000	16,000	16,800	15,500
1	1	Assistant Superintendent (500) -	6,000	6,000	6,000	6,007
		Total Salaries -	24,000	22,000	22,800	21,507
		Establishment.				
1	1	Store-keeper (600) - -	7,200	30,000	6,720	29,590
52	52	Clerks (below 200) - -	23,268		23,844	
27	27	Engineers, Mechanics and Laborers and Servants - - -	2,544	2,000	2,544	2,002
		Temporary Establishment - -	...	...	...	460
			33,012			
		Deduct—Probable Savings -	*348*			
		Total Establishment -	32,664	32,000	33,108	32,052
		Allowances.				
		Travelling Allowances - - -	20	...	50	9
		Supplies and Services.				
		Landing, Freight, and Packing Charges -	8,000	9,000	8,000	8,975
		Freight on Europe Stores - - -	500	3,000	500	222
		Charges for Europe Stores - - -				
		Cost of Punching Machines - -	2,000		1,500	2,544
		Value of Mint Stores - - -	100		165	...
		Petty Construction and Repairs - -	...		...	
		Total Supplies and Services -	10,600	12,000	10,165	11,741
		Contingencies.				
		Postage Charges - - -	3,000	3,000	3,200	2,906
		Telegram Charges - - -	50	...	...	23
		Office Expenses and Miscellaneous -	1,950	1,000	1,500	1,463
		Total Contingencies -	5,000	4,000	4,700	4,392
		Total Presidency Executive Establishment -	72,284	70,000	70,823	69,701
		District Establishments.				
		Establishment.				
5	5	Clerks (below 200) - -	1,476		1,428	1,328
2	2	Establishment for the Sale of Stamps -	144		144	...
			1,620		1,572	
		Deduct—Probable Savings -	*252*		*572*	
		Total Establishment -	1,368	2,000	1,000	1,328
		Supplies and Services.				
		Purchase of Tents - - -	11,000		11,000	994
		Rewards to Informers - - -				...
		Contingencies.				
		Repair of Tents - - - -				200
		Ditto of Furniture - - -				..
		Postage Charges - - - -				...
		Telegram ditto - - -				...
		Office Expenses and Miscellaneous - -				...
		Regrant of Savings under Contract - -	348		177	4,824
		Total Supplies and Services and Contingencies -	11,348	7,000	11,177	6,018
		Total District Establishments -	12,716	9,000	12,177	7,346
		Total Superintendence -	85,000	79,000	83,000	77,047

6.—STAMPS—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Charges for the Sale of General Stamps.				
Discount on Sale of one-anna Stamps - -			9,000	
Ditto Bills of Exchange or Hoondies -			4,000	
Ditto other General Stamps -			78,000	
Total Charges for the Sale of General Stamps	98,000	97,000	91,000	93,176
Charges on Sale of Court-fee Stamps.				
Discount on Sale of Adhesive Stamps - -			1,00,000	1,10,238
Ditto Stamps for Copies - -			10,000	...
Establishment for Sale of Stamps - -			...	24
Total Charges on Sale of Court-fee Stamps	1,11,000	1,11,000	1,10,000	1,10,262

7.—EXCISE.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Collectors', Commissioners', and Cantonment Magistrates' Establishments - -	7,16,000	6,70,000	6,82,000	6,65,664
Imperial Share—Three-fourths -	5,37,000	5,03,000	5,12,000	4,99,248
Provincial Share—One-fourth -	1,79,000	1,67,000	1,70,000	1,66,416

Details.

Numbers. 1892-93.	Numbers. 1893-94.		Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Collectors', Commissioners', and Cantonment Magistrates' Establishments.				
		Presidency Establishment.				
		Administrative Establishment.				
		(Office of the Excise Commissioner, Bengal.)				
		Salaries.				
1	1	Excise Commissioner (1,800) - -	20,736	32,000	32,256	31,733
1	1	Deputy Collector (Personal Assistant) (500) - - -	6,000	15,000	6,000	6,655
2	2	Excise Inspectors (400 and 250) -	7,800		9,000	...
		Total Salaries -	34,536	47,000	47,256	38,388
		Establishment.				
—	3	Special Railway Sub-Inspectors -	3,600	..	...	...
25	25	Clerks (below 200) - - -	19,200	16,000	16,992	16,630
9	14	Servants - - -	1,236	2,000	1,020	2,273
		Temporary Establishment - -	..	...	...	
		Total Establishment -	24,036	18,000	18,012	18,903
		Allowances				
		Travelling Allowances of Officers - -	5,500	4,000	4,500	3,192
		Ditto of Establishment -	1,500	2,000	1,000	3,617
		Total Allowances -	7,000	6,000	5,500	6,809
		Supplies and Services.				
		Petty Construction and Repairs - -				
		Contingencies.				
		Purchase of Books and Publications - -				
		Remuneration to Copyists . - -				
		Rates and Taxes - - - -				
		Office and Ground Rent - - -				
		Purchase and Repair of Furniture - -				
		Hot and Cold Weather Charges - -				
		Tour Charges - - - -				
		Postage Charges - - - -				
		Telegram Charges - - -				
		Office Expenses and Miscellaneous - -				
		Total Supplies and Services and Contingencies -	2,400	2,000	2,400	5,683
		Total Administrative Establishment -	67,972	73,000	73,168	69,783
		Carried over	67,972	73,000	73,168	69,783

7.—EXCISE—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Collectors', Commissioners', and Cantonment Magistrates' Establishment—*contd.* PRESIDENCY ESTABLISHMENT—*contd.*	Rs.	Rs.	Rs.	Rs.
		Brought forward -	67,972	73,000	73,168	69,783
		EXECUTIVE ESTABLISHMENT. (In the Calcutta Collectorate.)				
		Salaries.				
1	1	Abkaree Superintendent (1,000) -	12,000	12,000	12,000	12,020
		Establishment.				
2	2	Clerks (200 and over) - -	6,000		6,000	2,569
61	43	Clerks (less than 200) - -	23,868		39,732	
111	50	Servants - - -	4,932		11,196	2,788
		Temporary Establishment - -	...		...	40
		Executive and Inspecting Establishments.				
—	2	Excise Superintendents (Preventive Force)	7,200		...	...
—	4	Preventive Sub-Inspectors - -	1,920		...	...
—	1	Excise Daragah - - -	840		...	...
—	1	Clerk - - - -	300		...	...
—	24	Servants - - -	3,120		...	...
		Distillery Establishment.				
—	2	Superintendents - - -	3,000		...	...
—	3	Deputy Superintendents - -	1,800		...	...
—	...	Daragahs - - -	...		...	...
—	5	Clerks - - -	1,260		...	...
—	37	Servants - - -	3,168		...	...
		Temporary Establishment - -	...		...	...
		Total Establishment -	57,408	57,000	56,928	5,397
		Allowances.				
		Travelling Allowances of Officers - -	350			
		Ditto of Establishment -	2,260			
		Total Allowances -	2,610	2,000	1,680	...
		Supplies and Services.				
		Europe Stores - - - -	...	...	...	162
		Petty Construction and Repairs - -	...	...	...	5,840
		Rewards - - - -	...	...	...	...
		Remuneration to Copyists - - -	150	...	150	807
		Total Supplies - -	150	...	150	6,809
		Contingencies.				
		Rates and Taxes - - -	1,700		1,400	7,768
		Office and Ground Rent - - -	7,680		7,680	...
		Purchase of Books and Publication - -				...
		Hot-weather Charges - - -				..
		Purchase and Repair of Furniture - -				70
		Postage Charges - - -	13,000		13,000	1,042
		Telegram Charges - - -				235
		Office Expenses and Miscellaneous - -				4,611
		Total Contingencies -	22,380	21,000	22,080	13,726
		TOTAL EXECUTIVE ESTABLISHMENT -	94,548	92,000	92,838	37,952
		TOTAL PRESIDENCY ESTABLISHMENT - -	1,62,520	1,65,000	1,66,006	1,07,735
		Carried over -	1,62,520	1,65,000	1,66,006	1,07,735

EXCISE—*continued.*

Numbers. 1892-93.	Numbers. 1892-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 891-92.
			Rs.	Rs.	Rs.	Rs
		Collectors', Commissioners', and Cantonment Magistrates' Establishment —*contd.*				
		Brought forward -	1,62,520	1,65,000	1,66,006	1,07,735
		DISTRICT ESTABLISHMENTS.				
		SUDDER ESTABLISHMENT				
		Salaries.				
18	18	Deputy Collectors - -	55,800	62,000	61,800	58,764
		Establishment.				
112	116	Clerks (less than 200) - -	46,066	5,000	46,686	45,173
62	80	Servants - - -	6,180	45,000	4,836	5,655
		Temporary Establishment - -	...		...	37
		Total Establishment -	52,246	50,000	51,522	50,865
		Executive and Inspecting Establishment.				
		Excise Inspectors - - -	...	...	...	19,497
163	188	Preventive Sub-Inspectors and Darogahs (less than 200) - -	1,16,940	99,000	98,262	88,132
51	11	Clerks (less than 200) - -	2,688	14,000	14,424	45,019
617	614	Servants - - -	45,048	47,000	45,228	47,399
		Temporary Establishment - -	...	...	...	203
		Total Executive and Inspecting Establ. -	1,64,676	1,60,000	1,57,914	2,00,250
		TOTAL SUDDER ESTABLISHMENT -	2,72,722	2,72,000	2,71,236	3,09,879
		DISTILLERY ESTABLISHMENT.				
		Salaries.				
13	11	Superintendents (Sub-Deputy Collector)	21 100	21,000	20,100	24,922
		Establishment.				
20	22	Deputy Superintendents, Kanungoes (less than 200) - - -	16,980	14,000	15,000	14,679
62	59	Clerks (less than 200) - -	18,540	15,000	17,136	14,676
165	164	Servants - - -	12,000	13,000	11,952	13,893
		Temporary Establishment - -	...			161
		Total Establishment -	47,520	42,000	44,088	43,409
		TOTAL DISTILLERY ESTABLISHMENT -	68,620	63,000	64,188	68,331
		ALLOWANCES.				
		Travelling Allowances of Officers - -	16,382	12,000		11,799
		Ditto of Establishment -	60,613	58,000		56,467
		House Allowance - - -	...	...		15
		TOTAL ALLOWANCES -	76,995	70,000	65,921	68,281
		SUPPLIES AND SERVICES.				
		Petty Construction and Repairs - -	...		...	6,728
		Europe Stores - - - -	...		...	101
		Cost of Land - - - -	186		186	1,016
		Construction and Repair of Distillery Buildings -	50,000		30,000	32,189
		Rewards - - - -	...		...	57,712
		Law Charges - - -	...		...	68
		Mint Stores - - - -	..		...	...
		Purchase of Tents - - -	...		...	[illegible]
		TOTAL SUPPLIES AND SERVICES -	50,186	87,000	30,186	97,8[illegible]
		Carried over -	4,68,523	4,92,000	4,31,531	5,44,3[illegible]
			1,62,520	1,65,000	1,66,006	1,07,735

7.—EXCISE —*continued.*

Details.	Budget Estimate 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Collectors', Commissioners', and Cantonment Magistrates' Establishments —*concld.*	Rs.	Rs.	Rs.	Rs.
Brought forward -	1,62,520	1,65,000	1,66,006	1,07,735
District Establishments—Brought forward -	4,68,523	4,92,000	4,31,531	5,44,305
Contingencies.				
Rents, Rates, and Taxes - -	2,369		1,863	1,443
Purchase of Books - - -				
Repair to Tents - - - -				
Hot and Cold Weather Charges - -				1,220
Tour Charges - - - -				58
Purchase of Furniture - - -	82,588		82,600	1,994
Repair of Furniture - - -				
Do. Tents - - -				...
Postage Charges - - -				4,395
Telegram Charges - - -				324
Office Expenses, Miscellaneous - -				4,190
Total Contingencies -	84,957	13,000	84,463	13,624
Total District Establishments -	5,53,480	5,05,000	5,15,994	5,57,929
Total Collectors', &c., Establishments -	7,16,000	6,70,000	6,82,000	6,65,664

8.—PROVINCIAL RATES.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Provincial.	Rs.	Rs.	Rs.	Rs.
Collection of Rates and Cesses - -	3,86,000	4,40,000	4,52,000	4,34,287
Local.				
Collection of Rates and Cesses - - -	20,000	20,000	20,000	23,490
TOTAL -	4,06,000	4,60,000	4,72,000	4,57,777

Details.

Numbers. 1892-93.	Numbers. 1893-94.		Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Collection of Rates and Cesses.				
		Collection of Rates and Cesses, Provincial.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
12	9	Deputy Collectors - - -				
		Sub-Deputy Collectors - -				
		Total Salaries -	19,250	20,000	26,400	31,121
		Establishment.				
360	367	Clerks - - - -	1,14,821		1,14,000	
94	94	Servants - - -	6,500		6,500	
		Temporary Establishment - -	53,429		60,000	
		Total Establishment -	1,74,750	1,80,000	1,80,500	2,06,868
		Contribution for Pension of Establishment for collection of Road-cess (⅔ of ⅛ of the sanctioned pay) - - - -	9,000	9 000	9,100	7,230
		Allowances.				
		Travelling Allowances - - -	1,000	1,000	2,000	943
		Contingencies.				
		Process-serving Charges - - -	1,50,500		1,57,000	
		Postage Charges - - -	1,500		4,000	
		Office Expenses and Miscellaneous - -	30,000		73,000	
		Total Contingencies -	1,82,000	2,30,000	2,34,000	1,88,125
		Total Collection of Rates and Cesses, Provincial-	3,86,000	4,40,000	4,52,000	4,34,287
		Collection of Rates and Cesses, Local.				
		District Road Fund—				
		Clerks (200 and over) - - -				} 12,022
		„ (less than 200) - - -				
		Servants - - - -				...
		Contingencies - - -				9,208
		District Road Account—				
		Establishment and Contingencies - -				2,260
		Total Collection of Rates and Cesses, Local -	20,000	20,000	20,000	23,490

9.—CUSTOMS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Provincial.	Rs.	Rs.	Rs.	Rs.
Sea Customs—Salaries, Establishments and Contingencies - - - - -	5,52,000	5,30,000	5,58,000	5,18,724

Details.

Numbers 1892-93.	Numbers 1893-94.	Sea Customs—Salaries, Establishments & Contingencies.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		CALCUTTA.				
		Salaries.				
1	1	Collector (2,000)[4] - -	23,040		28,224	
1	1	Assistant Collector (800—1,000) -	12,000		12,000	
		Total Salaries -	35,040	37,000	40,224	33,606
		Establishment.				
		COLLECTOR'S ESTABLISHMENT.				
		Import Department.				
1	1	Clerk (200 and over) - -	6,600		6,600	
16	16	„ (less than 200) - -	9,960		10,368	
2	2	Servants - - -	168		168	
			16,728		17,136	
		Export Department.				
2	2	Clerks (200 and over) - -	9,000		9,000	
12	12	„ (less than 200) - -	7,464		7,308	
4	4	Servants - - -	336		336	
			16,800		16,644	
		Account Department.				
2	2	Clerks (200 and over) - -	8,940		9,420	
12	12	„ (less than 200) - -	7,176		7,440	
8	8	Servants - - -	696		696	
			16,812	66,000	17,556	67,561
		Cash Department.				
1	1	Clerk (250, personal allowance 50) -	3,600		3,600	
15	15	„ (less than 200) - -	6,168		6,204	
9	9	Servants - - -	756		756	
			10,524		10,560	
		Miscellaneous Department.				
1	1	Clerk (on 200 and over) - -	3,000		2,520	
8	8	„ (less than 200) - -	4,680		4,572	
26	26	Servants - - -	2,400		2,400	
			10,080		9,492	
		Statistical Department.				
1	1	Clerk (200 and over) - -	4,920		5,400	
45	45	„ (less than 200) - -	18,612		19,776	
3	3	Servants - - -	276		276	
		Deduct—Moiety transferred to "30.—Stationery and Printing—Govt. Presses—Govt. Publications, Provincial" (page 112)	23,808	24,000	25,452	24,026
			11,904	*12,000*	*12,726*	*12,013*
			11,904	12,000	12,726	12,013
					84,114	
		Deduct—For rounding -			*4,114*	
		TOTAL COLLECTOR'S ESTABLISHMENT -	82,848	78,000	80,000	79,574
		APPRAISING ESTABLISHMENT.				
7	7	Clerks (200 and over) - -	28,860		29,580	
5	5	„ (less than 200) - -	6,012		6,360	
5	5	Servants - - -	420		420	
		Temporary Establishment - -	3,408		...	
					36,360	
		Deduct—For rounding- -			*1,360*	
		TOTAL APPRAISING ESTABLISHMENT -	38,700	34,000	35,000	34,054
		PREVENTIVE ESTABLISHMENT.				
1	1	Superintendent (1,000) - -	12,000		12,000	14,475
8	8	Inspectors (1 — 450 & 7 — 300 to 400)	36,840		37,080	35,747
28	28	Preventive Officers (200 and over) -	78,600		78,600	1,90,772
72	72	„ „ (less than 200) -	1,14,000		1,14,000	
1	1	Clerk - - - -	144		144	144
50	50	Servants - -	3,762		3,762	3,198
161	161	Boat Establishment - -	19,205		17,385	15,436
		Temporary Establishment -	16,530		16,530	13,568
					2,79,501	
		Deduct—For rounding -			*1,501*	
		TOTAL PREVENTIVE ESTABLISHMENT -	2,81,081	2,70,000	2,78,000	2,73,340
		Carried over -	4,02,629	3,82,000	3,93,000	3,86,968
			35,040	37,000	40,224	33,606

9.—CUSTOMS—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Sea Customs—Salaries, &c.—*contd.*				
		CALCUTTA—Brought forward -	35,040	37,000	40,224	33,606
		Establishment—contd.—Brought forward -	4,02,629	3,82,000	3,93,000	3,86 968
		WHARF ESTABLISHMENT.				
1	1	Wharf Officer (250) - -	3,000		3,000	27,844
20	20	Wharf Officers (less than 200) -	18,156		19,068	
18	18	Servants - - -	1,572		1,572	
		Temporary Establishment	9,436		5,500	5,327
		Budge-Budge ditto - -	5,436		5,172	...
		TOTAL WHARF ESTABLISHMENT -	37,600	33,000	34,312	33,171
		Total Establishment -	4,40,229	4,15,000	4,27,312	4,20,139
		Allowances.				
		Travelling Allowances - - -	1,700	1,600	1,600	1,702
		Supplies and Services.				
		Purchase and Repair of Preventive Service Boats	5,000		19,000	4,676
		Value of Dockyard Service Boats - -	5,000		5,000	...
		Value of Stores - - -	...		...	109
		Baggage Landing Charges - -	600		400	...
		Petty Construction and Repairs - -	300		300	4
		Freight and Charges on European Stores -	...		...	265
		Charges under Act VI of 1863—				
		Rewards to Informers - -	2,084		...	3,317
		Other Miscellaneous Charges - -			1,100	...
		Total Supplies and Services -	12,984	15,100	25,800	8,371
		Contingencies.				
		Purchase of Books and Publications -	100		75	16
		Office and Ground Rents - - -	16,617		16,617	15,792
		Purchase and Repair of Furniture - -	...		...	478
		Postage Charges - - -	400		375	417
		Office Expenses and Miscellaneous - -	4,750		4,860	4,978
		Total Contingencies -	21,867	21,000	21,927	21,681
			5,11,820			
		Add—For rounding -	180			
		TOTAL CALCUTTA -	5,12,000	4,89,700	5,16,863	4,85,499
		BALASORE.				
		Establishment.				
		COLLECTOR'S ESTABLISHMENT.				
4	4	Clerks - - -	1,620		1,620	1,612
2	2	Servants - - -	120		120	120
3	3	Boat Establishment - -	264		264	264
		Temporary Establishment . . .	120		120	...
		TOTAL COLLECTOR'S ESTABLISHMENT -	2,124	2,000	2,124	1,996
		PREVENTIVE ESTABLISHMENT.				
2	2	Preventive Officers - -	1,440		1,440	1,435
2	2	Servants - - -	120		120	120
5	5	Boat Establishment - -	564		564	504
		Temporary Establishment - -	200		200	187
		TOTAL PREVENTIVE ESTABLISHMENT -	2,324	2,100	2,324	2,246
		Total Establishment -	4,448	4,100	4,448	4,242
		Supplies and Services.				
		Repair of Preventive Service Boats - -	65		65	9
		Value of Dockyard Supplies - -	50		50	...
		Petty Construction and Repairs - -	150		150	154
		Charges under Act VI of 1863—				
		Miscellaneous Charges - -	15		50	...
		Total Supplies and Services -	280	200	315	163
		Contingencies.				
		Rents, Rates, and Taxes - - -	27		23	22
		Postage Charges - - -	120		120	120
		Office Expenses and Miscellaneous - -	125		190	60
		Total Contingencies -	272	200	333	202
		TOTAL BALASORE -	5,000	4,500	5,096	4,607

9.—CUSTOMS —*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Sea Customs—Salaries, &c.—*contd.*				
		CHITTAGONG.				
		Salary.				
1	1	Collector (600, personal allowance 100) -	8,400	8,400	8,400	4,502
		Establishment.				
		COLLECTOR'S ESTABLISHMENT.				
6	6	Clerks - - -	2,580		2,580	2,560
14	14	Servants - - -	1,008		1,008	977
9	9	Boat Establishment - -	780		780	775
1	1	Appraising Establishment - -	600		600	29
		Temporary Establishment - -	270		270	177
		TOTAL COLLECTOR'S ESTABLISHMENT -	5,238	5,000	5,238	4,518
		PREVENTIVE ESTABLISHMENT.				
3	3	Inspectors - - -	3,870		3,870	2,639
10	7	Preventive Officers - -	4,920		6,000	4,273
14	14	Boat Establishment - -	1,152		1,152	1,183
		Temporary Establishment - -	250		60	205
			10,192			
		Deduct—Probable Savings -	500			
		TOTAL PREVENTIVE ESTABLISHMENT -	9,692	9,900	11,082	8,300
		WHARF ESTABLISHMENT				
		Temporary Establishment—Wharf Officers and Servants - - - -	600	500	600	505
		Total Establishment -	15,530	15,400	16,920	13,323
		Allowance.				
		Travelling Allowance - - -	...	...	...	23
		Supplies and Services.				
		Repair of Preventive Service Boats - -	550		550	233
		Charges under Act VI of 1863— Rewards to Informers - - -	30		30	10
		Petty Construction and Repairs - -	150		150	100
		Total Supplies and Services -	730	1,500	730	343
		Contingencies.				
		Purchase of Furniture - - -	...		...	77
		Purchase of Books and Publications - -	30		30	...
		Rents, Rates, and Taxes - - -	76		68	85
		Postage Charges - - -	50		50	50
		Telegram Charges - - -	...		...	151
		Office Expenses and Miscellaneous - -	684		655	464
		Total Contingencies -	840	800	803	827
		TOTAL CHITTAGONG -	25,500	26,100	26,853	19,018
		CUTTACK.				
		Establishment.				
		COLLECTOR'S ESTABLISHMENT.				
1	1	Superintendent of Customs (150) -	1,800		1,800	1,859
1	1	Assistant (100) - - -	1,200		1,200	1,200
3	3	Clerks - - -	1,500		1,500	1,080
2	2	Servants - - -	168		168	168
10	10	Boat Establishment - -	1,176		1,176	1,176
		Temporary Establishment - -	...		...	5
		TOTAL COLLECTOR'S ESTABLISHMENT -	5,844	5,100	5,844	5,488
		PREVENTIVE ESTABLISHMENT.				
3	3	Preventive Officers - -	1,260	2,000	1,260	1,373
		Clerks - - -	...	...	...	400
		TOTAL PREVENTIVE ESTABLISHMENT -	1,260	2,000	1,260	1,773
		Total Establishment -	7,104	7,100	7,104	7,261
		Supplies and Services.				
		Petty Construction and Repairs - -			100	
		Purchase and Repair of Boats - -			72	
		Total Supplies and Services -	92	100	172	...
		Contingencies.				
		Rents, Rates, and Taxes - - -	14		14	...
		Postage Charges - - -	30		30	40
		Office Expenses and Miscellaneous - -	60		60	112
		Total Contingencies -	104	200	104	152
		TOTAL CUTTACK -	7,300	7,400	7,380	7,413

9.—CUSTOMS—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Sea Customs—Salaries, &c.—*contd.*				
		DACCA.				
		Establishment.				
1	1	Clerk - - -	360		360	360
1	1	Servant - - -	72		72 }	228
2	2	Boat Establishment - -	156		156 }	
		Total Establishment -	588		588	588
		Supplies and Services.				
		Purchase of Furniture - - -	...	...	...	22
		Contingencies.				
		Telegram Charges - - -	30			29
		Postage Charges - - -	10			10
		Office Expenses and Miscellaneous - -	72			86
		Total Contingencies -	112		112	125
		TOTAL DACCA -	700	800	700	735
		POOREE.				
		Establishment.				
		COLLECTOR'S ESTABLISHMENT.				
1	1	Clerk - - - -	720	720	720	720
		PREVENTIVE ESTABLISHMENT.				
1	1	Preventive Officer (50) - -	600	600	600	600
		Total Establishment -	1,320	1,320	1,320	1,320
		Supplies and Services.				
		Petty Construction and Repairs - -	100	100	100	80
		Contingencies.				
		Office and Ground Rent - - - }	28		28	25
		Rates and Taxes - - - }				
		Postage Charges - - -	25		25	21
		Office Expenses and Miscellaneous - -	27		22	6
		Total Contingencies -	80	80	75	52
		TOTAL POOREE -	1,500	1,500	1,495	1,452
		„ CALCUTTA -	5,12,000	4,89,700	5,16,863	4,85,499
		„ BALASORE -	5,000	4,500	5,096	4,607
		„ CHITTAGONG -	25,500	26,100	26,853	19,018
		„ CUTTACK -	7,300	7,400	7,380	7,413
		„ DACCA -	700	800	700	735
					5,58,387	
		Deduct—For rounding -			387	
		Total Sea Customs—Salaries, Establishments, &c. - - - -	5,52,000	5,30,000	5,58,000	5,18,724

10.—ASSESSED TAXES.

Numbers. 1892-93	Numbers. 1893-94	Collection of Income Tax.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93	Accounts 1891-92
		Salaries.	Rs.	Rs.	Rs.	Rs.
1	1	Collector - - -	10,800		8,400	
1	1	Deputy Collector - - -	3,000		3,000	
		Total Salaries -	13,800	6,000	11,400	6,600
		Establishment.				
51	51	Assessors - - -	56,040	55,000	55,440	54,460
144	144	Clerks (below 200) - -	54,468	57,000	54,540	57,320
151	151	Servants - - -	10,128	10,000	9,948	10,087
		Temporary Establishment, - -	9,220	7,000	9,672	4,246
			1,29,856			
		Deduct—Probable Savings -	*508*			
		Total Establishment. -	1,29,348	1,29,000	1,29,600	1,26,113
		Allowances.				
		Travelling Allowances of Officers - -				
		Ditto of Establishment -				
		Total Allowances -	38,344	37,000	37,000	36,220
		Supplies and Services.				
		Remuneration to Copyists - - -	...	...	...	28
		Contingencies.				
		Purchase of Books and Publications - -				...
		Hot Weather Charges - - -				804
		Purchase of Furniture - - -				450
		Tour Charges - - - -				...
		Subscription to Newspapers - -	11,000	12,000	12,000	...
		Purchase and Repair of Furniture - -				...
		Postage Charges - - -				8,175
		Telegram Charges - - -				41
		Office Expenses and Miscellaneous - -				1,597
		Regrant of Savings under Contract contingent grant	508	...	...	...
		Total Contingencies -	11,508	12,000	12,000	11,067
		TOTAL -	1,93,000	1,84,000	1,90,000	1,80,028
		IMPERIAL SHARE—ONE-HALF -	97,000	92,000	95,000	90,014
		PROVINCIAL SHARE—ONE-HALF -	96,000	92,000	95,000	90,014

11.—FOREST.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
A—Conservancy and Works - - -	1,89,000	1,77,000	2,11,000	1,81,148
B—Establishments - - - -	2,92,000	2,68,000	2,70,000	2,39,322
TOTAL -	4,81,000	4,45,000	4,81,000	4,20,470
IMPERIAL SHARE—ONE-HALF -	2,40,000	2,22,000	2,41,000	2,10,235
PROVINCIAL SHARE—ONE-HALF -	2,41,000	2,23,000	2,40,000	2,10,235

DETAILS.

A—Conservancy and Works.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY -	11,000	12,980	40,500	25,004
II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS	58,500	48,468	48,240	49,156
III.—CONFISCATED DRIFT AND WAIF WOOD -	2,930	3,030	5 000	4,112
VI.—LIVE AND DEAD STOCK - -	13,050	24,104	27,300	35,945
VII.—COMMUNICATIONS AND BUILDINGS -	66,650	51,660	46,400	19,841
VIII.—DEMARCATION, IMPROVEMENT, AND EXTENSION OF FORESTS - -	32,810	32,000	38,000	43,906
IX.—MISCELLANEOUS - - -	4 060	4 758	5,560	3,184
Total A—Conservancy and Works -	1,89,000	1,77,000	2,11,000	1,81,148

11.—FOREST—*continued.*

Numbers. 1892-93	Numbers. 1893-94	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		B—Establishments.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Conservator, I Grade (1,600) -	19,200	18,120	16,200	17,036
		Superior Officers—				
		Deputy Conservators—				
1	1	I Grade (900) - -	10,800		10,800	
2	2	II Ditto (800) (a) - -	13,200		19,200	
2	3	III „ (650) - -	23,400		15,600	
4	3	IV „ (550) - -	19,800		26,400	
		Local Allowance, Chittagong (100)	...		...	
		Assistant Conservators—				
3	3	I Grade (450) - -	16,200		16,200	
2	2	II „ (350) - -	8,400	1,13,000	8,400	94,515
...	...	III „ (250) - -	...		...	
		Extra Assistant Conservators—				
1	1	I Grade (350) - -	4,200		4,200	
1	1	II „ (300) - -	3,600		3,600	
3	3	III „ (250) - -	9,000		9,000	
2	2	IV „ (200) - -	4,800		4,800	
		Amount sanctioned for Forest Staff -	...		...	
		Total Salaries -	1,32,600	1,31,120	1,34,400	1,11,551
		Establishment.				
		Subordinate Forest and Depôt Establishment (less than 200)—				
23	23	Forest Rangers - -	15,360		15,360	
81	81	Foresters - - -	27,240	70,608	27,240	63,294
313	313	Forest Guards - -	28,008		28,008	
		Provision for reorganisation - -	20,000		...	
		Office Establishment—				
33	33	Clerks (less than 200) -	16,680	19,392	16,680	18,836
39	30	Servants - - -	2,712		2,712	
		Deputation and Special Allowance -	3,997	3,700	5,840	4,950
		Total Establishment -	1,13,997	93,700	95,840	87,080
		Allowances.				
		Travelling Allowances—				
		Conservators - - - -	3,000	3,000	2,700	2,991
		Superior Officers - - - -	22,000	22,000	21,000	18,592
		Subordinate Forest and Depôt Establishments -	8,600	7,750	7,940	6,961
		Office Establishments - - -	2,500	2,100	1,720	2,341
		Total Allowances -	36,100	34,850	33,360	30,885
		Contingencies.				
		Stationery - - - -	55	65	25	63
		Carriage of Tents and Records - -	1,800	1,530	860	2,269
		Rents, Rates, and Taxes - - -	1,526	1,506	1,119	1,841
		Postage Charges - - - -	2,417	2,410	2,030	2,391
		Sundries - - - -	3,505	2,819	2,366	3,242
		Total Contingencies -	9,303	8,330	6,400	9,806
		Total B—Establishments -	2,92,000	2,68,000	2,70,000	2,39,322

(a) One for four and a half months.

12.—REGISTRATION.

	Budget Estimate 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Superintendence - - -	60,000	60,000	60,000	62,205
District Charges - - -	6,74,000	6,55,000	6,39,000	6,21,269
TOTAL -	7,34,000	7,15,000	6,99,000	6,83,474
IMPERIAL SHARE—ONE-HALF -	3,67,000	3,58,000	3,50,000	3,41,737
PROVINCIAL SHARE—ONE-HALF -	3,67,000	3,57,000	3,49,000	3,41,737

DETAILS.

Numbers. 1892-93	Numbers. 1893-94.	Superintendence.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Salaries.	Rs.	Rs.	Rs.	Rs.
1	1	Inspector General of Registration (1,500)[4] - - -	17,280	17,000	17,280	17,280
2	2	Inspectors of Registration Offices (800, 600) - - - -	16,800	18,000	16,800	19,289
		Total Salaries -	34,080	35,000	34,080	36,569
		Carried over -	34,080	35,000	34,080	36,569

12.—REGISTRATION —*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate 1893-94.	Revised Estimate, 1892-93.	Budget Estimate 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Superintendence—*contd.*				
		Brought forward -	34,080	35,000	34,080	36,569
		Establishment.				
1	1	Clerk (200 and over) - -	3,600	12,000	3,600	13,250
15	15	Clerks (less than 200) - -	8,760		8,760	
8	8	Servants - - -	528	2,000	696	573
		Temporary Establishment - -	1,300		500	362
	2	Establishment of Inspectors -	168		...	115
		Total Establishment -	14,356	14,000	13,556	14,300
		Allowances.				
		Travelling Allowances of Officers - -				
		Ditto of Establishment - -				
		Hill Journey Allowances - - -				
		Total Allowances -	9,564	9,000	10,564	9,372
		Contingencies.				
		Purchase and Repair of Furniture - -				236
		Purchase of Books and Publications . .				...
		Postage Charges - - - -				630
		Telegram Charges - - -				75
		Office Expenses and Miscellaneous - -				1,023
		Total Contingencies -	2,000	2,000	1,800	1,964
		Total Superintendence -	60,000	60,000	60,000	62,205
		District Charges.				
		Salaries.				
1	1	Registrar, Calcutta (600) -	7,200	9,000	7,200	7,211
1	1	Dy. Registrar for ditto (200) -	2,400		2,400	
1	1	Special Sub-Registrar (200) -	2,400	41,000	2,400	33,009
40	42	Ditto (less than 200) -	41,940		39,900	
			53,940			
		Deduct—For rounding -	710			
		Total Salaries -	53,230	50,000	51,900	40,220
		Establishment.				
		Calcutta Registrar's Establishment.				
19	19	Clerks - - - - -	7,080	7,000	7,062	6,616
7	7	Servants - - -	612	...	612	
		Temporary Establishment - -	1,300	2,000	1,500	1,929
		Mofussil Sub-Registrar's Establishment.				
236	228	Clerks - - - -	59,940	58,000	60,516	55,179
70	74	Servants - - -				4,138
		Temporary Establishment - -	6,000	6,000	6,242	6,559
		Total Establishment -	74,932	73,000	75,932	74,421
		Allowances.				
		Commission to Sub-Registrars - -	5,10,000	5,04,000	4,80,000	4,79,165
		Commission to ex-Officio Registrars - -				
		Travelling Allowances of Officers - -	4,848	6,000	6,000	4,555
		Ditto of Establishment -				97
		Total Allowances -	5,14,848	5,10,000	4,86,000	4,83,817
		Supplies and Services.				
		Petty Construction and Repairs - -	...		2,792	90
		Purchase of Record Room Racks - -	2,748			
		Remuneration to Copyists - -	7,000		2,000	89
		Section-writing - - -	...		...	3,920
		Contingencies.				
		Rents, Rates and Taxes - - -	3,000		3,000	1,988
		Hot Weather Charges - - -				1,807
		Repair of Tents - - -				...
		Purchase and Repair of Furniture - -	18,242		17,376	945
		Postage Charges - - - -				5,429
		Telegram Charges - - -				96
		Office Expenses and Miscellaneous - -				8,447
		Total Supplies and Services and Contingencies	30,990	22,000	25,168	22,811
		Total District Charges -	6,74,000	6,55,000	6,39,000	6,21,269

13.—INTEREST ON ORDINARY DEBT.

	Budget Estimate. 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Imperial.				
Interest on Government of India Stock Notes -	...	...	...	22
Provincial.				
Interest on Provincial Advance and Loan Account	1,38,000	1,20,000	1,21,000	1,01,123
Local.				
Interest on Temporary Loans - -	...	...	5,000	...
TOTAL -	1,38,000	1,20,000	1,26,000	1,01,155

14.—INTEREST ON OTHER OBLIGATIONS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Interest on Presidency Savings Bank Deposits -	97,000	94,000	94,000	89,086
„ on Deposits in State Railway Provident Institutions - - - -	27,000	25,000	23,000	24,713
„ on Miscellaneous Accounts—				
On Compensation for Lands taken for Public Purposes - -	1,000		1,000	447
On Land Revenue Collections Refunded	400		1,000	22
On Law Charges - - -	100		100	...
On other Accounts - -	400		900	124
	1,900	1,000	3,000	593
Refunds - - - - -	100	...	...	37
TOTAL IMPERIAL -	1,26,000	1,20,000	1,20,000	1,14,429
LOCAL.				
Interest on Miscellaneous Accounts - -	10,000	10,000	...	5,964
TOTAL -	1,36,000	1,30,000	1,20,000	1,20,393

15.—POST OFFICE.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
District Post Establishments - - -	3,000	4,000	...	4,498
LOCAL.				
District Post Establishments - - -	3,66,000	3,71,000	3,66,000	3,66,534
TOTAL -	3,69,000	3,75,000	3,66,000	3,71,032

DETAILS.

Numbers. 1892-93.	Numbers. 1893-94.	DETAILS.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		District Post Establishments				
		DISTRICT POST ESTABLISHMENTS, PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
		Establishment under Post Master General.				
		Conveyance of Mails - - -				
		Servants - - - -	3,000	4,000	...	4,498
		Cost of Importing - - -				
		DISTRICT POST ESTABLISHMENTS, LOCAL.				
		ZEMINDAREE DÂK CHARGES.				
		Establishment.				
103	102	Clerks - - - -	29,538		29,310	
247	247	Sub-Post Masters - - -	43,976	1,15,000	43,820	1,14,691
192	193	Overseers - - -	38,112		37,404	
2,944	2,921	Servants, Dâk-runners, and others -	1,87,956	1,83,000	1,87,824	1,80,870
		Temporary Establishment - - -	950	950	950	1,807
		Establishment in Post Master General's Office -	3,971		3,969	3,798
		Percentage for Treasury Establishments -	3,756	9,050	3,755	5,277
		Privilege leave allowance - - -	5,975		5,860	...
			3,14,234		3,12,892	
		Deduct—Probable Savings -	*31,449*		*28,309*	
		Total Establishment -	2,82,785	3,08,000	2,84,583	3,06,443
		Allowances.				
		Subsidy Allowance, etc., for conveyance of Mails	3,256		...	...
		Travelling Allowances - - -	1,124		1,149	1,682
		Allowance to Clerks and Gurus for Post Fund Duties - - - - -	3,466		3,462	...
		Total Allowances -	7,846	2,000	4,611	1,682
		Supplies and Services.				
		Boat Allowances - - - -	23,622		22,896	
		Carrying Dâk to Officers in Camp - -	6,903	20,000	6,356	16,987
		Talabana and Process Fees to be paid by Court-fee Stamps - - - -	12,517	...	15,583	...
		Petty Construction and Repairs of Dâk Huts -	9,630	5,000	9,518	4,854
		Total Supplies and Services -	52,672	25,000	54,353	21,841
		Contingencies.				
		Office and Ground Rent - - -	1,012		964	
		Rates and Taxes - - -	...	1,000	...	929
		Stationery Charges - - -	8,580		8,488	
		Postage Charges - - -	323	30,000	307	31,321
		Miscellaneous - - - -	7,092		7,100	
		Total Contingencies -	17,007	31,000	16,859	32,250
		TOTAL ZEMINDAREE DÂK CHARGES -	3,60,310	3,66,000	3,60,406	3,62,216
		GURJAT MEHAL DÂK SERVICES - -	3,116	5000	3,020	4,318
		MOURVANGA POST SERVICES - - -	2,574		2,574	
		TOTAL DISTRICT POST ESTABLISHMENTS, LOCAL -	3,66,000	3,71,000	3,66,000	3,66,534

18.—GENERAL ADMINISTRATION.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs	Rs.	Rs.
Imperial.				
Civil Offices of Account and Audit - -	2,72,000	2,71,000	2,76,000	2,60,993
Currency Department - - - -	...	...	...	235
Allowance to Presidency Bank - -	14,000	14,000	14,000	14,369
Total Imperial -	2,86,000	2,85,000	2,90,000	2,75,597
Provincial.				
Salary of Lieutenant-Governor (8,333⅓)[4] - -	96,000	96,000	96,000	96,000
Staff and Household of ditto - - -	24,000	24,000	24,330	21,648
Tour Expenses - - - -	34,000	34,000	34,000	31,096
Legislative Council - - - -	23,000	20,000	23,000	18,156
Civil Secretariats - - - -	5,21,000	5,41,000	4,98,790	5,19,395
Board of Revenue - - -	2,76,000	2,96,000	2,76,000	2,88,634
Commissioners - - - -	5,43,000	5,40,000	5,21,880	5,37,434
Civil Offices of Account and Audit - -	75,000	74,000	74,000	1,03,968
Total Provincial -	15,92,000	16,25,000	15,48,000	16,16,331
Local.				
General Establishment of Local Funds - -	3,20,000	3,20,000	2,85,000	2,92,173
TOTAL -	21,98,000	22,30,000	21,23,000	21,84,101

Details.

Numbers. 1892-93.	Numbers. 1893-94.		Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Civil Offices of Account and Audit.				
		Civil Offices of Account and Audit, Imperial.				
		Salaries.				
1	1	Accountant General (2,750)[4] -	31,680	32,000	31,680	
1	1	Deputy Accountant General (1,500)[4] -	17,280		14,976	
2	2	Assistant Accountants General (1—600, 1—340) - -	11,280	30,000	16,800	80,375
1	...	Probationer - - -	...		3,000	
1	1	Chief Superintendent (720) - -	8,640	8,000	8,640	8,495
			68,880		75,096	
		Deduct—Probable Savings -	*1,200*		*2,000*	
		Total Salaries -	67,680	70,000	73,096	88,870
		Establishment.				
		Superintendents—				
1	1	1st grade (400—480) - -	5,760		5,568	
3	3	2nd ditto (300—390) - -	12,780		12,240	
6	6	3rd ditto (200—290) - -	16,320		16,080	
		Clerks—				
8	8	1st ditto (130—175) - -	15,072		14,856	
13	13	2nd ditto (90—120) - -	17,352		17,352	1,58,170
1	1	Ditto (75—105) - -	1,224		1,224	
47	47	3rd ditto (60—85) - -	43,860		43,740	
97	98	4th ditto (40—55) - -	58,560		58,140	
41	41	Supernumeraries (30) - -	14,760		14,760	
6	12	Copyists 6 (30) & 6 (25) - -	3,960		2,160	
6					1,800	
40	40	Servants - - -	5,136		5,100	4,482
		Temporary Establishment - -	236		...	329
					1,93,020	
		Add—for rounding -			484	
		Total Establishment -	1,95,020	1,92,000	1,93,504	1,62,981
		Allowances.				
		Travelling Allowances and Expenses - -	1,000	1,000	1,000	716
		Contingencies.				
		Telegram Charges - - -	600	3,000	3,000	556
		Postage Charges - - -	3,500			3,264
		Office Expenses and Miscellaneous - -	4,200	5,000	5,400	4,606
		Total Contingencies -	8,300	8,000	8,400	8,426
		Total Civil Offices of Account and Audit, Imperial, Carried over -	2,72,000	2,71,000	2,76,000	2,60,993

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Civil Offices of Account and Audit—*contd.*				
		Brought forward -	2,72,000	2,71,000	2,76,000	2,60,993
		CIVIL OFFICES OF ACCOUNT AND AUDIT, PROVINCIAL.				
		GENERAL ESTABLISHMENT.				
		$\frac{8}{10}$ths Share chargeable to Provincial transferred from Imperial plus *pay of a Clerk chargeable to Provincial*	...	...	...	30,869
		EXAMINER OF LOCAL ACCOUNTS.				
		Salaries.				
1	1	Examiner (1,250) - - -	15,000	15,000	15,000	15,009
1	1	Chief Superintendent (400—600) -	7,200	7,000	7,200	7,225
		Total Salaries -	22,200	22,000	22,200	22,234
		Establishment.				
4	4	Local Auditors (200—250) - -	11,640	11,000	11,280	
5	5	Ditto (150—200) - -	11,640	11,000	11,280	
4	4	Assistant Auditors (90—120) -	5,328	5,000	4,968	30,997
4	4	Assistant do. (1—120, 1—90, 1—75, 1—60 fixed pay) - - -	4,140	4,000	4,140	
1	1	Clerk (60—85) - - -	1,020	1,200	960	1,264
17	17	Servants - - -	1,428	1,800	1,428	1,287
			35,196		34,056	
		Add or Deduct—For rounding - -	200		*306*	
		Total Establishment -	35,396	34,000	33,750	33,548
		Allowances.				
		Travelling Allowances of Officers - -	17,004	17,000	17,500	16,869
		Travelling Allowances of Establishment -				
		Contingencies.				
		Telegram Charges - - -	300		350	68
		Postage Charges - - -				305
		Office Expenses and Miscellaneous -	100		200	75
		Total Contingencies -	400	1,000	550	448
		TOTAL EXAMINER OF LOCAL ACCOUNTS -	75,000	74,000	74,000	73,099
		TOTAL CIVIL OFFICES OF ACCOUNT AND AUDIT, PROVINCIAL - - - - -	75,000	74,000	74,000	1,03,968
		Total Civil Offices of Account and Audit	3,47,000	3,45,000	3,50,000	3,64,961
		Staff and Household of the Lieutenant-Governor.				
		Salary.				
1	1	Private Secretary - - -	8,690	9,000	8,690	11,160
		Establishment.				
1	1	Civil Hospital Assistant - -	300	300	300	286
...	...	Clerk (below 200) - - -	...	...	...	1,000
13	13	Servants - - -	1,620	1,500	1,596	1,625
		Fixed Establishment Expenses (500) -	6,000	6,000	6,000	5,500
		Conservancy Establishment - -	120	200	120	...
		Total Establishment -	8,040	8,000	8,016	8,411
		Allowances.				
		Travelling Allowances - - -	270	...	374	...
		Contingencies.				
		Telegram Charges - - -	250	500	250	1,172
		Postage Charges - - - -	...			269
		Contingencies and Miscellaneous - -	6,250	6,500	7,000	636
		Total Contingencies -	6,500	7,000	7,250	2,077
			23,500			
		Add—For rounding -	500			
		Total Staff and Household, &c. -	24,000	24,000	24,330	21,648
		Legislative Council.				
		Salary.				
1	1	Secretary (1,000) - - -	12,000	9,000	12,000	6,633
		Establishment.				
1	1	Clerk (400) - - -	4,800	5,000	4,800	5,988
2	2	Do. (below 200) - -	1,222	1,000	1,292	
17	17	Servants - - -	1,572	1,500	1,572	1,558
		Temporary Establishment -	600	500	600	978
		Total Establishment -	8,194	8,000	8,264	8,524
		Allowances.				
		Travelling Allowances - - -	...	...	...	...
		Contingencies.				
		Telegram Charges - - -	...			12
		Postage Charges - - -	1,000	1,000	1,000	800
		Office Expenses and Miscellaneous - -	2,000	2,000	2,000	2,187
		Total Contingencies -	3,000	3,000	3,000	2,999
			23,194		23,264	
		Deduct—For rounding -	*194*		*264*	
		Total Legislative Council -	23,000	20,000	23,000	18,156

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Civil Secretariats.				
		JUDICIAL AND POLITICAL DEPARTMENTS.				
		Salaries.				
1	1	Secretary (3,333⅓)[4] - -	38,400	38,000	38,400	47,386
1	1	Under-Secretary (1,000)[4] - -	11,520	11,000	11,520	16,288
		Officer on Special Duty - -	...	15,000	...	5,994
		Total Salaries -	49,920	64,000	49,920	69,668
		Establishment.				
11	10	Clerks (200 and over) - -	41,400	41,000	45,490	81,710
47	57	Do. (below 200) - -	51,600	52,000	42,700	
39	39	Servants - - -	3,950	4,000	4,020	3,950
		Temporary Establishment - -	2,180	2,000	1,600	2,583
		Total Establishment -	99,130	99,000	93,810	88,243
		TOTAL JUDICIAL AND POLITICAL DEPARTMENTS - - -	1,49,050	1,63,000	1,43,730	1,57,911
		REVENUE AND GENERAL DEPARTMENTS.				
		Salaries.				
1	1	Secretary (2,916⅔)[4] - -	33,600	40,000	33,600	32,323
1	1	Under-Secretary (1,000)[4] - -	11,520	14,000	11,520	11,520
		Total Salaries -	45,120	54,000	45,120	43,843
		Establishment.				
12	10	Clerks (200 and over) - -	43,900	92,000	49,900	90,842
58	58	Do. (below 200) - -	47,300		46,500	
31	31	Servants - - -	3,310	3,500	3,300	3,155
		Temporary Establishment - -	1,270	500	300	563
		Total Establishment -	95,780	96,000	1,00,000	94,560
		TOTAL REVENUE AND GENERAL DEPARTMENTS - - -	1,40,900	1,50,000	1,45,120	1,38,403
		FINANCIAL AND MUNICIPAL DEPARTMENTS.				
		Salaries.				
1	1	Secretary (2,916⅔)[4] - -	33,600	32,000	33,600	30,232
1	1	Under-Secretary (1,000)[4] - -	11,520	11,000	11,520	14,583
		Total Salaries -	45,120	43,000	45,120	44,815
		Establishment.				
7	11	Clerks (200 and over) - -	38,000	73,000	26,500	67,495
43	41	Do. (below 200) - -	38,600		43,700	
29	29	Servants - - -	2,940	3,000	2,950	2,715
		Temporary Establishment - -	2,800	2,000	900	1,018
		Total Establishment -	82,340	78,000	74,050	71,228
			1,27,460		1,19,170	
		Deduct—Probable Savings -	*719*		*186*	
		TOTAL FINANCIAL AND MUNICIPAL DEPARTMENTS -	1,26,741	1,21,000	1,18,984	1,16,043
		Total Salaries and Establishment—Judicial, &c., Departments - - - -	4,16,691	4,34,000	4,07,834	4,12,357
		ALLOWANCES.				
		Hill Journey Allowance to Officers - -				3,622
		Do. do. to Establishment - -				459
		Travelling Allowance to Officers - -				1,160
		Do. do. to Establishment - -				8,032
		Deputation Allowance - -				6,771
		TOTAL ALLOWANCES -	30,000	20,000	25,000	20,044
		Carried over -	4,46,691	4,54,000	4,32,834	4,32,401

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1892-93	Numbers. 1893-94	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Civil Secretariats—*contd.*				
		Brought forward -	4,46,691	4,54,000	4,32,834	4,32,401
		SUPPLIES AND SERVICES.				
		Maintenance of the Telegraph Line from Belvedere -	280	300	280	280
		CONTINGENCIES.				
		Office and Ground Rent - - -				587
		Rates and Taxes - - - -				
		Subscriptions to Newspapers and Gazettes -				2,296
		Hill Journey Charges - - -	16,000		17,000	8,595
		Telegram Charges - - -				5,367
		Office Expenses and Miscellaneous - -				13,254
		Section Writing - - - -				...
		Postage Charges - - - -	7,000		6,000	7,734
		Purchase of Books and Periodicals - -	3,000		1,500	8,656
		TOTAL CONTINGENCIES -	26,000	44,700	24,500	46,489
		MARINE DEPARTMENT.				
		Establishment.				
11	3	Clerks - - - -	12,504	7,500	8,064	
	9	Peons - - - -	576	500	576	
		Total Establishment -	13,080	8,000	8,640	7,438
		Contingencies.				
		Office Expenses and Miscellaneous - -	2,000	2,000	...	...
		TOTAL MARINE DEPARTMENT -	15,080	10,000	8,640	7,438
		TRANSLATOR'S DEPARTMENT.				
		Salaries.				
1	1	Bengalee Translator (500) -	6,000	6,700	5,760	6,784
1	1	Ooriya Translator (250) - -	3,000	3,000	3,000	3,000
1	1	Urdu and Hindi Translator (300) -	3,600	3,300	3,600	3,600
		Total Salaries -	12,600	13,000	12,360	13,384
		Establishment.				
7	7	Establishment of Bengalee Translator -	5,646	5,500	5,526	8,961
3	3	Establishment for the supervision of the Native Press - -	4,080	4,000	4,020	...
5	5	Establishment of Ooriya Translator -	1,548	1,500	1,548	1,527
7	7	Establishment of Hindi Translator -	3,294	3,000	3,294	3,334
		Total Establishment -	14,568	14,000	14,388	13,822
		Contingencies.				
		Office and Ground Rent - - -	960	800	960	880
		Rates and Taxes - - -				
		Postage and Telegram Charges - -	180	100	180	157
		Miscellaneous - - - -	379	100	386	382
		Total Contingencies -	1,519	1,000	1,526	1,419
		TOTAL TRANSLATOR'S DEPARTMENT -	28,687	28,000	28,274	28,625
		LIBRARIAN'S DEPARTMENT.				
		Librarian - - - -	3,000	3,000	3,000	2,906
		Establishment - - - -	960	1,000	960	960
		Miscellaneous - - - -	62		62	56
		Temporary Establishment - - -	240		240	240
		TOTAL LIBRARIAN'S DEPARTMENT -	4,262	4,000	4,262	4,162
		Total Civil Secretariats -	5,21,000	5,41,000	4,98,790	5,19,395
		Board of Revenue.				
		Salaries.				
2	2	Members (4,000)[4] - - -	92,160	1,03,000	92,160	1,07,052
1	1	Secretary (2,500)[4] - -	28,800	59,000	28,800	49,325
1	1	Junior Secretary (1,800)[4] -	20,736		20,736	
		Total Salaries -	1,41,696	1,62,000	1,41,696	1,56,377
		Establishment.				
		General Department—				
10	10	Clerks (200 and over) - -	1,00,776	99,000	98,700	96,979
76	76	Do. (less than 200) - -				
69	69	Servants - - -	6,591	6,000	6,575	6,548
		Temporary Establishment - -	1,320	...	...	...
		Carried over -	1,08,687	1,05,000	1,05,275	1,03,527
			1,41,696	1,62,000	1,41,696	1,56,377

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Board of Revenue—*contd.*	Rs.	Rs.	Rs.	Rs.
		Brought forward -	1,41,696	1,62,000	1,41,696	1,56,377
		Establishment—contd.	1,08,687	1,05,000	1,05,275	1,03,527
		Wards' Estate Department—				
6	6	Clerks - - -	9,264	9,000	9,084	8,630
1	1	Servant - - -	84		84	84
		Road-cess Department—				
2	2	Clerks - - -	2,400	3,000	2,400	2,400
1	1	Servant - - -	96		96	95
		Revenue Record Room Establishment—				
4	4	Indexers - - -	4,000	4,000	4,000	3,985
		Land Acquisition Establishment—				
6	6	Clerks - - - -	2,640	3,000	2,640	2,606
6	6	Servants - - -	516		516	514
			127,687			
		Deduct—Probable Savings -	2,050			
		Total Establishment -	1,25,637	1,24,000	1,24,095	1,21,841
		Allowances.				
		Travelling Allowances - -	1,000	2,000	1,000	2,800
		Supplies and Services.				
		Petty Repairs - - - -	...	...	50	...
		Contingencies.				
		Rents, Rates, and Taxes - - -	2,602	2,500	2,504	2,687
		Postage Charges - - -	1,800	1,500	2,200	1,507
		Ditto of Wards' Estates - -	140	100	140	...
		Telegram Charges - - -	...	600	...	365
		Ditto of Wards' Estates - -	...			57
		Office Expenses and Miscellaneous - -	3,000	3,000	4,190	2,705
		Ditto ditto of Wards' Estates	125	100	125	22
		Record Establishment - - -	...	200	...	273
		Total Contingencies -	7,667	8,000	9,159	7,616
		Total Board of Revenue -	2,76,000	2,96,000	2,76,000	2,88,634
		Commissioners.				
		SALARIES.				
8 / 1	9	Commissioners (2,916⅔)* - -	3,02,400		2,68,800	
		Ditto for Non-Regulation Provinces, 2,916⅔ - - -			28,800	
—	1	ditional Commissioner -	14,400		...	
		TOTAL SALARIES -	3,16,800	3,19,000	2,97,600	3,18,574
		GENERAL ESTABLISHMENT.				
		Establishment.				
		Main Office—				
...	...	Civil Hospital Assistant - -	...	200	...	270
137	136	Clerks (less than 200) - -	81,498	86,500	82,602	84,099
113	113	Servants - - -	8,526	8,700	8,526	8,684
		Temporary Establishment - -	1,150	600	1,150	548
		Wards' Estate Department—				
25	27	Clerks (less than 200) - -	15,360	15,600	14,340	15,822
10	11	Servants - - -	924	900	852	951
		Local Fund Department—				
14	15	Clerks (less than 200) - -	7,716	...	7,356	...
2	2	Servants - - -	108	...	108	...
		Road-cess Department—				
8	8	Clerks (less than 200) - -	4,224	7,000	4,308	7,781
1	1	Servant - - -	72		72	79
		Statistical Department—				
1	1	Clerk (less than 200) - -	360		360	...
		Municipal Department—				
3	3	Clerks (less than 200) - -	1,680	1,000	1,680	1,078
		Land Acquisition Department—				
...	2	Clerks (less than 200) - -	1,200	1,200	...	1,200
		Educational Establishment—				
7	7	Clerks (less than 200) - -	5,580	5,500	5,580	5,691
7	7	Partition Establishment, Temporary -	3,144	3,500	3,120	3,665
		Revenue Record Room Establishments, &c.	2,100	2,300	2,100	2,794
			1,33,642			
		Deduct—Probable Savings -	642			
		Total Establishment	1,33,000	1,33,000	1,32,154	1,32,662
		Carried over	3,16,800	3,19,000	2,97,600	3,18,574

18.—GENERAL ADMINISTRATION—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Commissioners—*contd.*				
Brought forward	3,16,800	3,19,000	2,97,600	3,18,574
General Establishment—Brought forward	1,33,000	1,33,000	1,32,154	1,32,602
Allowances.				
Travelling Allowances of Officers	27,000	24,000	26,675	24,603
Ditto of Establishment	5,400	5,000	5,105	4,838
Ditto of Wards' Establishment	500	500	275	398
Total Allowances	32,900	29,500	32,055	29,839
Supplies and Services.				
Keep of Elephants	1,900	1,500	1,500	1,355
Purchase of Tents	1,560	3,000	2,276	3,060
Value of Stores	...		...	54
Petty Construction and Repairs	...	1,000	...	37
Liveries to Menials	...		...	...
Total Supplies and Services	3,460	5,500	3,776	4,506
Contingencies.				
Remuneration to Copyists	1,085	1,000	795	862
Office and Ground Rent	...	8,000	...	8,135
Rates and Taxes	7,690		7,684	
Hot-weather Charges	...	2,000	...	2,199
Purchase of Furniture	...	1,500	...	1,372
Purchase of Books and Publications	265	...	265	63
Tour Charges		2,500	...	2,616
Postage Charges		7,000	...	7,182
Do. of Wards' Estate		500	...	365
Telegram Charges	19,800	2,000	19,800	1,842
Do. of Wards' Estate		...	...	...
Office Expenses and Miscellaneous		4,000	116	4,471
Do. Wards' Department	2,900	500	1,500	434
Do. Record Room	...	200	...	234
Do. Road-cess	...	800	...	34
Regrant of Savings under Contingencies	2,000	...	1,013	...
Total Contingencies	33,740	30,000	31,173	29,809
Total General Establishment	2,03,100	1,98,000	1,99,158	1,96,816
Steamers at Dacca and Chittagong.				
Salary.				
1892-93: 1; 1893-94: 1 — Engineer (240, allowance 15)	3,060	3,000	3,063	3,063
Establishment.				
1892-93: 50; 1893-94: 50 — Serangs, &c.	8,186	7,500	9,089	7,506
Supplies and Services.				
Coal and other Fuel	3,284	2,500	4,400	2,268
Marine Stores, &c.	3,800	2,000	3,800	990
Repair of Steamer		1,000		1,259
Dockyard Service	4,500	4,000	4,500	4,223
Total Supplies and Services	11,584	9,500	12,700	8,740
Contingencies.				
Miscellaneous	270	3,000	270	2,735
Total Steamers at Dacca, &c.	23,100	23,000	25,122	22,044
Total Commissioners	5,43,000	5,40,000	5,21,880	5,37,434
General Establishment of Local Funds				
Percentage for Treasury, &c., Establishment				
Establishment and Contingencies	3,20,000	3,20,000	2,85,000	2,92,173
Travelling Allowance of Members				

19A.—LAW AND JUSTICE—COURTS OF LAW.

Provincial.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
High Court	11,40,000	11,35,000	11,35,000	11,41,300
Law Officers	2,90,000	2,82,000	2,82,000	3,15,245
Coroner's Court	13,000	13,000	13,000	14,358
Presidency Magistrate's Court	63,000	63,000	63,000	70,430
Civil and Sessions Courts	44,50,000	44,75,000	43,90,000	43,59,269
Courts of Small Causes	1,78,000	1,82,000	1,82,000	2,01,369
Criminal Courts	22,56,000	22,45,000	22,45,000	22,44,227
Pleadership Examination Charges	8,000	8,000	8,000	7,822
Refunds	1,30,000	1,32,000	1,15,000	1,28,755
TOTAL	85,28,000	85,35,000	84,33,000	84,82,775

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		High Court.				
		JUDGES.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Chief Justice (6,000) - -	72,000	72,000	72,000	72,000
12	12	Puisne Judges, 2 (4,166)[4] & 3 (3,750)[4]- 7 (3,750)	5,42,600	5,38,000	5,45,600	5,41,542
					6,17,600	
		Deduct—Probable Savings -			*600*	
		TOTAL JUDGES -	6,12,600	6,10,000	6,17,000	6,13,542
Numbers. 1892-93.	Numbers. 1893-94.	REGISTRAR, ORIGINAL SIDE.				
		Salaries.				
1	1	Registrar (1,875) - -	22,500	22,500	22,500	44,057
1	1	Assistant Registrar (500—600) -	6,960	6,500	6,480	
1	1	Clerk to the Chief Justice (500) -	6,000	6,000	6,000	5,000
		Total Salaries -	35,460	35,000	34,980	49,057
		Establishment.				
2	2	Clerks (200 and over) - -	6,000	6,000	6,000	25,496
33	33	Do. (less than 200) - -	21,959	22,000	22,379	
35	35	Servants - - -	3,491	3,500	3,527	3,030
1	1	Crier and Keeper of the Court -	900	900	900	1,303
9	9	Court House Servants - -	756	750	756	...
		Total Establishment -	33,106	33,150	33,562	29
		Allowances.				
		Travelling Allowances - - -	60	...	60	...
		Allowance to Court Keeper - - -	600	...	600	...
		Total Allowances -	660	600	660	
		Supplies and Services.				
		Stamps for Government Suits - -	10,000	11,000	12,000	
		Contingencies.				
		Books and Publications - - -	100	300	70	54
		Office and Ground Rent - - -	16,380	16,400	16,380	16,380
		Rates and Taxes - - -				
		Postage Charges - - -	50	50	50	23
		Office Expenses and Miscellaneous - -	11,000	11,250	10,000	10,017
		Total Contingencies -	27,530	28,000	26,500	26,474
		TOTAL REGISTRAR, ORIGINAL SIDE -	1,06,756	1,07,750	1,07,702	1,15,860
Numbers. 1892-93.	Numbers. 1893-94.	COMMISSIONER FOR TAKING ACCOUNTS AND TAXING-MASTER.				
		Establishment.				
2	2	Assistant Registrars (400–600) (200–300)	8,400	8,000	7,680	...
1	1	Clerk (300) - - -	3,600	3,600	3,600	9,677
15	15	Clerks (less than 200) - -	7,876	7,600	7,744	
4	4	Servants - - -	348	300	348	447
		Total Establishment -	20,224	19,500	19,372	10,124
		Contingencies.				
		Office Expenses and Miscellaneous - -	300	500	300	500
		TOTAL COMMISSIONER FOR TAKING ACCOUNTS, &c. -	20,524	20,000	19,672	10,624
Numbers. 1892-93	Numbers. 1893-94.	CLERK OF INSOLVENCY.				
		Salaries.				
1	1	Chief Clerk to the Insolvent Court (1,000)	12,000	12,000	12,000	1,579
		Establishment.				
12	12	Clerks (less than 200) - -	6,610	6,300	6,572	4,813
2	2	Servants - - -	168	200	168	1,533
		Total Establishment -	6,778	6,500	6,740	6,346
		Contingencies.				
		Office Expenses and Miscellaneous - -	900	800	900	819
		TOTAL CLERK OF INSOLVENCY -	19,678	19,300	19,640	8,744
Numbers. 1892-93	Numbers. 1893-94	CLERK OF THE CROWN.				
		Salaries.				
1	1	Clerk of the Crown (700) - -	8,400	8,400	8,400	8,400
		Establishment.				
6	6	Clerks - - - -	2,394	2,200	2,394	1,700
4	4	Servants - - -	414	300	414	302
		Total Establishment -	2,808	2,500	2,808	2,002
		Supplies and Services.				
		Sessions Expenses - - -	3,000	3,000	2,500	3,615
		Contingencies.				
		Office Expenses and Miscellaneous - -	800	550	700	842
		TOTAL CLERK OF THE CROWN -	15,008	14,450	14,408	14,857
		Carried over -	7,74,566	7,71,500	7,78,422	7,63,627

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		High Court—*continued.*				
		Brought forward -	7,74,566	7,71,500	7,78,422	7,63,627
		OFFICIAL RECEIVER.				
		Salaries.				
1	1	Receiver (700) - - -	8,400	8,400	8,400	20,522
		Establishment.				
1	1	Clerk (200) - - -	2,400	2,400	2,400	7,140
10	10	Clerks (less than 200) - -	4,884	4,900	4,884	
5	5	Servants - - -	408	400	408	552
		Total Establishment -	7,692	7,700	7,692	7,692
		Allowances.				
		Allowance to the Receiver - -	5,000	5,000	5,000	...
		Contingencies.				
		Office Expenses and Miscellaneous - -	500	400	500	609
		TOTAL OFFICIAL RECEIVER -	21,592	21,500	21,592	28,823
		SHERIFF.				
		Deficit of Receipts over Expenditure payable to the Sheriff - - -	5,000	5,000	...	5,414
		TRANSLATORS (ORIGINAL SIDE)				
		Salaries.				
6	6	Translators (600, 2—400, 250, 200, 150)	24,000	24,000	24,000	24,000
		REGISTRAR, APPELLATE SIDE.				
		Salaries.				
1	1	Registrar (1,700)[4] - -	19,584	19,500	19,584	
1	1	Deputy Registrar (1,000) - -	12,000	12,000	12,000	
1	1	Assistant Registrar (500—600) -	6,960	7,000	6,480	
		Total Salaries -	38,544	38,500	38,064	39,284
		Establishment.				
14	14	Clerks (200 and over) - -	59,400	59,000	59,040	1,17,792
71	71	Clerks (less than 200) - -	46,548	46,000	46,104	
146	146	Servants - - -	13,464	14,000	13,500	13,480
1	1	Court-keeper - - -	1,800	2,000	1,800	1,800
		Total Establishment -	1,21,212	1,21,000	1,20,444	1,33,072
		Allowances.				
		Travelling Allowances - - -	...	...	100	...
		Supplies and Services.				
		Library - - - -	1,440	1,500	1,440	1,431
		Contingencies.				
		Postage Charges - - -	6,000	6,000	6,000	6,023
		Office Expenses and Miscellaneous - -	8,000	8,000	8,000	8,505
		Total Contingencies -	14,000	14,000	14,000	14,528
		TOTAL REGISTRAR, APPELLATE SIDE -	1,75,196	1,75,000	1,74,048	1,88,315
		Carried over -	10,00,354	9,97,000	9,98,062	10,10,179

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		High Court—*continued.*	Rs.	Rs.	Rs.	Rs.
		Brought forward -	10,00,354	9,97,000	9,98,062	10,10,179
		TRANSLATORS AND INTERPRETERS (APPELLATE SIDE).				
8	8	Translators and Interpreters (200 and over) - - -	22,800	23,000	22,800	
16	16	Ditto (less than 200) - -	28,896	28,600	28,224	
		TOTAL TRANSLATORS AND INTERPRETERS, APPELLATE SIDE - - -	51,696	51,600	51,024	51,220
		COPYIST ESTABLISHMENT.				
		Establishment.				
18	18	Copyists, Original Side - -	7,592	7,000	7,527	7,146
55	55	Do., Appellate Side - -	45,156	43,000	45,144	36,626
			52,748		52,671	
		Deduct—Probable Savings -	*1,132*		*1,231*	
		Total Establishment -	51,616	50,000	51,440	43,772
		Supplies and Services.				
		Copying Special Appeals and Pleadings	14,000	14,000	12,000	13,882
		TOTAL COPYIST ESTABLISHMENT -	65,616	64,000	63,440	57,654
		REPORTER.				
		Salaries.				
1	1	Law Reporter (900) - -	10,800	10,800	10,800	
3	3	Ditto (300) - -	10,800	10,800	10,800	
		Total Salaries -	21,600	21,600	21,600	21,600
		Establishment.				
1	1	Clerk (50) - - -	600	600	600	
3	1	Servants - - -	84	100	174	
			684	700	774	614
		Contingencies.				
		Office Expenses and Miscellaneous -	50	100	100	33
		TOTAL REPORTER -	22,334	22,400	22,474	22,247
		Total High Court -	11,40,000	11,35,000	11,35,000	11,41,300
		Law Officers.				
		ENGLISH LAW OFFICERS.				
		Salaries.				
1	1	Advocate-General (3,135) - -	37,620	35,000	37,620	37,933
1	1	Standing Counsel (1,333—5-4) -	16,000	16,000	16,000	16,000
1	1	Solicitor to Government (2,000) -	24,000	24,000	24,000	24,000
		Total Salaries -	77,620	75,000	77,620	77,933
		Establishment.				
		Establishments of Advocate-General -	3,762	3,800	3,762	3,449
		Allowances.				
		Allowance to Solicitors for endorsing Orders -	600	600	600	600
		Do. for conducting Criminal Prosecutions -	12,000	12,000	12,000	12,000
			12,600	12,600	12,600	12,600
		Supplies and Services.				
		Charges for conducting Law Suits - -	1,000	1,000	2,000	16,260
		Contingencies.				
		Office and Ground-rent - - - Rates and Taxes - - -	1,881	2,000	1,881	1,881
		Postage Charges - - - Office Expenses and Miscellaneous - -	2,137	7,600	2,137	193
		Total Contingencies -	4,018	9,600	4,018	2,074
		TOTAL ENGLISH LAW OFFICERS -	99,000	1,02,000	1,00,000	1,12,316
		Carried over -	99,000	1,02,000	1,00,000	1,12,316

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Law Officers—*continued.*	Rs.	Rs.	Rs.	Rs.
		Brought forward -	99,000	1,02,000	1,00,000	1,12,316
		LEGAL REMEMBRANCER AND HIGH COURT PLEADERS.				
		Salaries.				
1	1	Superintendent and Remembrancer of Legal Affairs (3,000)[4] - -	34,560	35,000	34,560	43,481
1	1	Deputy Superintendent (2,000) -	24,000	24,000	24,000	13,367
1	1	Government Pleader (300) - -	3,600	3,000	3,600	3,900
		Total Salaries -	62,160	62,000	62,160	60,748
		Establishment.				
1	1	Clerk (250) - - -	3,000	3,000	3,000	9,537
9	9	Clerks (less than 200) - -	6,540	6,500	6,540	
9	9	Servants - - -	780	500	780	780
		Total Establishment -	10,320	10,000	10,320	10,317
		Supplies and Services.				
		Fees to Pleaders in Criminal Cases -	2,000	1,000	1,000	
		Charges for conducting Law Suits -	10,000	7,000	10,000	
		Total Supplies and Services -	12,000	8,000	11,000	25,398
		Contingencies.				
		Postage Charges - -	200		200	222
		Do. chargeable to Wards' Estates -	100		50	...
		Service Telegrams - - -			...	32
		Office Expenses and Miscellaneous -	500		500	670
		Wards' Establishment - - -			...	
		Total Contingencies -	800	1,000	750	924
			85,280	81,000	84,230	97,387
		Deduct—Amount to be recovered from Wards' Estates -	3,280	6,000	5,246	4,053
		TOTAL LEGAL REMEMBRANCER, &c. -	82,000	75,000	78,984	93,334
		MOFUSSIL ESTABLISHMENT.				
		Salaries.				
39	39	Government Pleaders (less than 200) -	21,900	22,000	21,900	22,319
		Establishment.				
31	31	Mookhtears or Legal Agents -	5,600	6,000	5,616	5,962
		Supplies and Services.				
		Fees to Pleaders in Criminal Cases -	66,000	60,000	55,000	66,122
		Do. in Pauper Suits - -	500	1,000	500	104
		Do. in Civil Suits - -	15,000	16,000	20,000	15,088
		Total Supplies and Services -	81,500	77,000	75,500	81,314
		TOTAL MOFUSSIL ESTABLISHMENT -	1,09,000	1,05,000	1,03,016	1,09,595
		Total Law Officers -	2,90,000	2,82,000	2,82,000	3,15,245
		Coroner's Court.				
		Salaries.				
1	1	Coroner (300) - - -	3,600	3,600	3,600	3,600
1	1	Surgeon (500) - - -	6,000	6,000	6,000	7,506
		Total Salaries -	9,600	9,600	9,600	11,106
		Establishment.				
1	1	Clerk and Interpreter (60) - -	720	720	720	720
3	3	Servants - - -	252	250	252	252
		Total Establishment -	972	970	972	972
		Allowances.				
		Travelling Allowances - - -	432	430	432	432
		Contingencies.				
		Office and Ground-rent - - -	1,440	1,500	1,440	1,440
		Rates and Taxes - - -				
		Office Expenses and Miscellaneous -	556	500	556	408
		Total Contingencies -	1,996	2,000	1,996	1,848
		Total Coroner's Court -	13,000	13,000	13,000	14,358

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1892-93	Numbers. 1893-94	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Presidency Magistrate's Court.				
		Salaries.				
2	2	Magistrates (1,500) (1,250) -	33,000	33,000	33,000	33,514
		Establishment.				
1	1	Interpreter (250) - - -	3,000	3,000	3,000	18,095
16	16	Interpreters and Clerks (less than 200) -	15,156	15,000	15,036	
12	12	Servants - - -	1,020	1,000	1,020	1,141
1	1	Driver of the Jail Van (80) - -	960	1,000	960	880
					20,016	
		Deduct—Probable Savings - -			*16*	
		Total Establishment -	20,136	20,000	20,000	20,116
		Allowances.				
		Travelling Allowances - - -	10		10	
		Fees to Interpreters - - -	90		90	
		Total Allowances -	100	100	100	93
		Supplies and Services.				
		Dieting and Travelling Allowance to Witnesses and Conveyance of Prisoners - -	200	200	400	126
		Charges for Mofussil Witnesses attending High Court - - - -	1,264	1,200	500	7,063
		Expenses of Witnesses and Complainants attending Magistrates' Courts - - -	500	500	900	1,310
		Feed and Keep of Horses for the Prisoners' Jail Van	2,000	2,000	2,300	2,106
		Total Supplies and Services -	3,964	3,900	4,100	10,605
		Contingencies.				
		Office and Ground-rent - - -	3,200	3,500	3,200	3,687
		Rates and Taxes - - -				
		Postage Charges - - -	600	500	600	590
		Telegram Charges - - -	300	300	300	233
		Office Expenses and Miscellaneous - -	1,700	1,700	1,700	1,592
		Total Contingencies -	5,800	6,000	5,800	6,102
		Total Presidency Magistrate's Court -	**63,000**	63,000	**63,000**	**70,430**
		Civil and Sessions Courts.				
		DISTRICT AND SESSIONS JUDGES.				
		Salaries.				
		District and Sessions Judges—				
14	14	1st Grade (2,500)[4] - -	4,03,200	4,23,000	4,03,200	7,96,059
1	1	" " (1,600) - -	19,200	19,000	19,200	
14	14	2nd " (2,000)[4] - -	3,22,560	3,30,000	3,22,560	
1	...	Additional (2,000) - -	...	...	18,000	...
1	1	Judicial Commissioner (2,500)[4] -	28,800	28,000	28,800	29,165
		Total Salaries -	7,73,760	8,00,000	7,91,760	8,25,224
		Establishment.				
27	27	Translators (less than 200) - -	28,992	29,000	29,332	28,397
58	56	Civil Court Ameens (ditto) - -	37,020	35,000	37,920	39,286
569	613	Clerks (ditto) - -	2,95,342	2,86,000	2,77,155	2,68,077
280	313	Servants - - -	21,645	20,000	18,498	18,005
		Temporary Establishment - -	9,000	10,000	14,900	14,091
		Total Establishment -	3,91,999	3,80,000	3,77,805	3,67,856
		TOTAL DISTRICT AND SESSIONS JUDGES -	11,65,759	11,80,000	11,69,565	11,93,080
		SUBORDINATE JUDGES.				
		Salaries.				
7	7	1st Grade (1,000) - -	84,000	85,000	84,000	
16	16	2nd " (800) - -	1,53,600	1,50,000	1,53,600	
30	30	3rd " (600) - -	2,16,000	2,15,000	2,16,000	
		Total Salaries -	4,53,600	4,50,000	4,53,600	4,42,496
		Establishment.				
		District Courts.				
186	224	Sheristadars, Peshkars, Mohurirs and others (less than 200) - -	96,656	95,000	79,960	85,363
106	151	Servants - - -	9,552	10,000	6,624	7,962
		Total Establishment, District Courts -	1,06,208	1,05,000	86,584	93,325
			1,06,208	1,05,000	86,584	93,325
		Carried over -	4,53,600	4,50,000	4,53,600	4,42,496
			11,65,759	11,80,000	11,69,565	11,93,080

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Civil and Sessions Courts—*continued.*				
		Brought forward -	11,65,759	11,80,000	11,69,565	11,93,080
		SUBORDINATE JUDGES—Brought forward -	4,53,600	4,50,000	4,53,600	4,42,496
		Establishment—Brought forward -	1,06,208	1,05,000	86,584	93,325
		Mofussil Small Cause Courts.				
1	..	Registrar (200) - - -	...	...	54,191	48,691
85	39	Clerks and Cashiers (less than 200) -	27,080	33,000		
72	20	Bailiffs ditto - -	1,428	1,500	4,884	6,664
48	19	Servants - - -	996	500	2,568	
1	...	Sale Ameen - - -	...		168	148
		Total Establishment, Mofussil Small Cause Courts - - -	29,504	35,000	61,811	55,503
		Total Establishment -	1,35,712	1,40,000	1,48,395	1,48,828
		TOTAL SUBORDINATE JUDGES -	5,89,312	5,90,000	6,01,995	5,91,324
		MUNSIFFS.				
		Salaries.				
75	75	1st Grade (400) - - -	3,60,000		3,60,000	
75	75	2nd „ (300) - - -	2,70,000		2,70,000	
75	75	3rd „ (250) - - -	2,25,000		2,25,000	
65	65	4th „ (200) - - -	1,56,000		1,56,000	
		Total Salaries -	10,11,000	9,85,000	10,11,000	9,19,939
		Establishment.				
1,298	1,398	Sheristadars, Mohurirs, &c. - -	4,94,015	4,70,000		
...	317	Servants - - -	24,088	25,000		
		Total Establishment -	5,18,103	4,95,000	4,55,000	4,46,360
		TOTAL MUNSIFFS -	15,29,103	14,80,000	14,66,000	13,66,299
		FOR IMPROVEMENT OF THE MINISTERIAL ESTABLISHMENT OF THE CIVIL COURTS - -	...		11,310	
			32,84,174		32,48,870	
		Deduct—Probable Savings -	*52,809*		*49,870*	
		Total Salaries and Establishment of Civil and Sessions Courts - - -	32,31,365	32,50,000	31,99,000	31,50,703
		ALLOWANCES.				
		Boat allowance - - - -	...	...	...	874
		Travelling Allowances of Officers - -	21,000	24,000	21,000	22,452
		Ditto ditto of Establishment -	6,500	6,000	6,000	5,546
		TOTAL ALLOWANCES -	27,500	30,000	27,000	28,872
		SUPPLIES AND SERVICES.				
		Remuneration to copyists - - -	2,50,000	2,50,000	2,25,000	2,42,679
		Diet and Travelling Expenses of Witnesses -	21,000	25,000	20,000	21,186
		Process-serving Charges - - -	60,000	65,000	62,000	58,480
		Fees for Custody of Wills - - -	300	...	100	123
		Purchase of Tents - - -	...	...	...	48
		Petty Construction and Repairs - -	...	...	...	8,547
		Cost of Land - - - -	...	...	...	200
		TOTAL SUPPLIES AND SERVICES.	3,31,300	3,40,000	3,07,100	3,31,263
		CONTINGENCIES.				
		Books and Publications - - -	200		400	107
		Office and Ground-rent - - -	24,000	25,000	22,000	22,575
		Rates and Taxes - - - -				39
		Tour Charges - - - -				18
		Repair of Tents - - - -				14,621
		Purchase and Repair of Furniture -	1,00,000	1,00,000	1,00,000	27,299
		Postage Charges - - -				
		Telegram Charges - - -				540
		Office Expenses and Miscellaneous - -				49,168
		Regrant of Savings under Contract Contingencies	1,135			
		TOTAL CONTINGENCIES -	1,25,335	1,25,000	1,22,400	1,14,367
		Carried over -	37,15,500	37,45,000	36,55,500	36,25,205

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Civil and Sessions Courts—*continued.*				
		Brought forward -	37,15,500	37,45,000	36,55,500	36,25,205
		PROCESS-SERVING ESTABLISHMENT.				
		Establishment.				
231	248	Nazirs (8—200 and over, 240 below 200)	1,22,069		1,19,696	1,16,155
7,460	7,368	Peons - - - -	6,22,076		6,27,170	6,01,325
		Extra Peons - - -	17,000		23,930	16,152
			7,61,145		7,70,796	
		Deduct—Probable Savings -	*27,145*		*36,796*	
		Total Establishment -	7,34,000	7,30,000	7,34,000	7,33,632
		Allowances.				
		Travelling Allowances - - -	500	...	500	432
		TOTAL PROCESS-SERVING ESTABLISHMENT -	7,34,500	7,30,000	7,34,500	7,34,064
		Total Civil and Sessions Courts -	44,50,000	44,75,000	43,90,000	43,59,269
		Courts of Small Causes.				
		PRESIDENCY COURTS.				
		Salaries.				
1	1	First Judge (2,200) - -	26,400		26,400	89,644
1	1	Second „ (1,400) - -	16,800		16,800	
1	1	Third „ (1,300) - -	15,600		15,600	
1	1	Fourth „ (1,125) - -	13,500		13,500	
1	1	Fifth „ (1,000) - -	12,000		12,000	
1	1	Registrar and Chief Ministerial Officer (750—900) - - -	10,440		10,080	4,855
1	1	Clerk of the Court (500) - -	6,000		6,000	5,800
		Total Salaries -	1,00,740	1,00,000	1,00,380	1,00,299
		Establishment.				
1	1	Deputy Clerk and Head Bailiff -	4,800		4,800	41,565
5	5	Clerks (200 and over) - -	12,600		12,600	
62	59	Do. (less than 200) - -	23,340		29,064	
44	46	Servants - - -	3,852		3,720	3,433
3	3	Interpreters and Translators (less than 200)	4,800		4,800	4,800
45	45	Bailiffs, Criers and others - -	10,404		10,404	18,489
		Temporary Establishment - -	3,192		3,192	4,001
			62,988		68,580	
		Deduct—Probable Savings -	*688*		*2,500*	
		Total Establishment -	62,300	67,000	66,080	72,288
		Allowances.				
		Commission to Bailiffs - - -	4,580		4,580	
		Allowance to Stamp Vendor - -	1,800		1,800	
			6,380	6,000	6,380	
		Contingencies.				
		Books and Publications - - -			...	56
		Office and Ground-rent - - -	6,100		6,680	4,680
		Rates and Taxes - - -				
		Purchase and Repair of Furniture - -	...		...	372
		Postage Charges - - -	480		480	448
		Office Expenses and Miscellaneous - -	2,000		2,000	1,566
		Total Contingencies -	8,580	9,000	9,160	7,122
		TOTAL PRESIDENCY COURTS -	1,78,000	1,82,000	1,82,000	1,79,709
		MOFUSSIL COURTS.				
		Salary.				
		Judge (1,500) - - - -				10,968
		Establishment.				
		Clerks (less than 200) - - -				5,398
		Servants, &c. - - - -				849
		Temporary Establishment - -				
		Total Establishment -				6,247
		Allowances.				
		Travelling Allowances of Officers - -				1,277
		Process-servers' Establishments.				
		52 Runners - - - -				3,168
		TOTAL MOFUSSIL COURTS -				21,660
		Total Courts of Small Causes -	1,78,000	1,82,000	1,82,000	2,01,369

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Criminal Courts.	Rs.	Rs.	Rs.	Rs.
		GENERAL ESTABLISHMENT.				
		Salaries.				
		Moiety of the Salaries of Collectors and Magistrates transferred from "3, Land Revenue—Charges of District Administration—General Establishments" (page 21) - -	12,83,000	12,70,000	12,75,000	12,80,662
1	1	Cantonment Joint Magistrate -	9,600	10,000	12,000	22,292
2	2	Ditto Magistrates (700) -	16,800	16,000	18,000	
1	1	Assistant to the Superintendent, Tributary Mehals (300) - -	3,600	4,000	3,600	5,314
			13,13,000		13,08,600	
		Deduct—Probable Savings -	6,000		4,600	
		Total Salaries .	13,07,000	13,00,000	13,04,000	13,08,268
		Establishment.				
		Chief Office Establishment—				
5	6	Clerks (200 and over) - -	14,688	13,000	12,192	2,20,085
413	411	Clerks (less than 200) - -	1,96,906	2,00,000	2,00,226	
286	283	Servants - - -	16,266	16,000	16,666	16,718
		Deputy Collectors and Deputy Magistrates—				
		Moiety of Establishment of Deputy Magistrates transferred from "3, Land Revenue—Charges of District Administration" (page 21) -	1,92,789	1,92,000	1,92,709	1,84,133
		Establishment of Superintendent, Tributary Mehals—				
14	14	Clerks - - - -	9,582	9,500	9,696	7,006
20	20	Servants - - -	1,392	1,500	1,392	
		Hazut Establishment - -	144	...	228	
		Cantonment Magistrate's Establishment				
11	11	Clerks - - -	4,740	4,500	4,879	1,666
10	10	Servants - - -	624	500	624	
		Honorary Magistrate's Establishment -	11,322	12,500	10,410	11,395
		Temporary Establishment - -	500	500	500	290
			4,48,953		4,49,522	
		Deduct—Probable Savings -	8,953		9,522	
		Total Establishment -	4,40,000	4,50,000	4,40,000	4,41,293
		Allowances.				
		Moiety of "Travelling Allowance" and "House Allowance" of Officers transferred from "3, Land Revenue—Charges of District Administration—General Establishments" (page 21) -	68,580	68,000	65,000	65,028
		Travelling Allowance of Cantonment Magistrates and Superintendent, Tributary Mehals -	17,000	17,000	2,000	2,784
		Travelling Allowance of Establishment -			15,000	14,489
		Total Allowances -	85,580	85,000	82,000	82,301
		Supplies and Services.				
		Diet-money to Witnesses - -	22,000	23,000	24,000	22,633
		Keep of Elephants - - -	8,000	8,000	6,000	8,314
		Purchase of Boats - - -	...		1,500	...
		Process-serving Charges - - -	10,000	11,000	9,060	8,389
		Purchase of Tents - - -	7,688	8,000	11,406	1,822
		Petty Construction and Repairs - -	...(a)		1,000	4,604
		Total Supplies and Services -	47,688	50,000	52,966	45,762
		Contingencies.				
		Purchase of Books and Publications -	32		84	..
		Repair of Tents - - -	...(a)		...	381
		Purchase of Furniture - - -	...(a)		...	5,527
		Postage Charges - - -	. (a)		...	23,300
		Telegram Charges - - -	...(a)		...	3,903
		Remuneration to Copyists - -	60,570	63,000	53,000	62,830
		Section-writing - - -	700	500	400	166
		Rents, Rates, and Taxes - - -	10,000	10,500	12,500	8,272
		Office Expenses and Miscellaneous - -	76,000	76,000	73,000	43,378
		Regrant of savings under contract contingencies	2,430		1,740	...
		Total Contingencies -	1,49,732	1,50,000	1,40,724	1,47,757
		TOTAL GENERAL ESTABT. carried over -	20,30,000	20,35,000	20,19,690	20,25,381

(a) Included in Rs. 76,000 provided under "Office Expenses and Miscellaneous"

19A.—LAW AND JUSTICE—COURTS OF LAW—*concluded.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Criminal Courts—*continued.*				
		Brought forward -	20,30,000	20,35,000	20,19,690	20,25,381
		PROCESS-SERVING ESTABLISHMENT.				
1,273	1,261	Peons - - - -	1,02,877	90,000	1,03,884	91,734
		Extra Peons - - -	12,828	10,000	13,400	13,670
		Travelling Allowance - -	350	. .	40	23
		Contingencies - - -	...	...	...	173
			1,16,055		1,17,324	
		Deduct—Probable Savings -	*10,055*		*10,324*	
		TOTAL PROCESS-SERVING ESTABLISHMENT -	1,06,000	1,00,000	1,07,000	1,05,600
		SUB-DIVISIONAL ESTABLISHMENTS.				
		Moiety of Sub-Deputy Magistrate's Salaries and Establishment transferred from "3, Land Revenue—Charges of District Administration—Sub-Divisional Establishments" (p. 22)	1,07,000	1,00,000	1,07,310	1,01,357
		Allowances.				
		Travelling Allowances of Officers - -	} 13,000	10,000	11,000	7,114
		Ditto of Establishment -				4,775
		TOTAL SUB-DIVISIONAL ESTABLISHMENTS -	1,20,000	1,10,000	1,18,310	1,13,246
		Total Criminal Courts -	**22,56,000**	**22,45,000**	**22,45,000**	**22,44,227**

19B.—LAW AND JUSTICE—JAILS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
Jails - - - - -	13,84,000	13,70,000	12,75,000	13,57,200
Jail Manufactures - - - -	7,95,000	7,20,000	8,25,000	6,64,766
Refunds - - - - -	...	...	...	44
TOTAL -	21,79,000	20,90,000	21,00,000	20,22,010

DETAILS.

Numbers. 1892-93.	Numbers. 1893-94.	Jails.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		SUPERINTENDENCE.				
		Salaries.	Rs.	Rs.	Rs.	Rs.
1	1	Inspector General (2,000) -	24,000		24,000	24,097
1	1	Personal Assistant to Inspector General (500) - - -	6,000		6,000	5,204
		Total Salaries -	30,000	30,000	30,000	29,301
		Establishment.				
1	1	Clerk (on 200) - - -	2,400		2,400	} 14,669
25	25	Clerks (less than 200) - -	13,212		13,158	
8	8	Servants - - -	744		744	795
		Temporary Establishment - -	180		180	146
		Total Establishment	16,536	16,000	16,482	15,610
		Allowances.				
		Hill Journey Allowance - - -	...		...	66
		Travelling Allowances - - -	3,200	3,000	3,200	3,184
		Contingencies.				
		Postage Charges - - -	1,500		1,400	1,563
		Telegram Charges - - -	200		200	204
		Office Expenses and Miscellaneous - -	1,400		1,400	692
		Total Contingencies -	3,100	3,000	3,000	2,459
		TOTAL SUPERINTENDENCE -	52,836	52,000	52,682	50,620
		SALARIES.				
		Presidency Jail.				
1	1	Superintendent (900) -	10,800		10,800	
1	1	Deputy Superintendent (400) -	4,800		4,200	
1	1	Jailor (320) -	3,840		3,660	
1	1	Deputy Jailor (52) -	624		600	
3	3	Assistant Jailors (40-50) -	1,644		1,596	
		Total Presidency Jail -	21,708	21,000	20,856	21,064
		Carried over -	21,708	21,000	20,856	21,064

19B.—LAW AND JUSTICE—JAILS—*continued.*

Numbers. 1892-93	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Jails—*continued.*				
		SALARIES—Brought forward -	21,708	21,000	20,856	21,064
		Central Jails.				
5	5	Superintendents (1,050, 4—850) -	53,400		53,400	
6	6	Medical Officers (300, 150, 3—100 and 75)	9,900		10,200	
3	3	Depy. Superintendents (600, 560, 350) -	18,120		18,600	
1	..	Asst. Superintendent (400) - -	...		4,800	
6	6	Jailors (275, 255, 235, 205, 185, and 80)	14,820		15,960	
7	7	Deputy Jailors (50—60) - -	4,560		4,848	
17	18	Assistant Jailors (16, 40—50 and 2—20	9,372		9,348	
					1,17,156	
		Deduct—Probable Savings -			*656*	
		Total Central Jails -	1,10,172	1,10,000	1,16,500	1,13,827
		District Jails.				
39	39	Superintendents (16—100, 20—75, 3—50) - - -	39,000		37,560	
24	24	Jailors (5—175, 165, 155, 135, 7—125, 2—115, 110, 3—100, 2—85 and 80 -	37,140		35,160	
41	42	Assistant Jailors (40—50) -	24,132		23,280	
		Total District Jails -	1,00,272	99,000	96,000	93,647
		Reformatory Schools.				
1	1	Superintendent (300—400) - -	3,960		3,840	
1	1	Superintendent (100) - -	1,200		1,200	
1	1	Deputy Superintendent (250) -	3,000		3,000	
		Total Reformatory Schools -	8,160	8,000	8,040	7,943
		TOTAL SALARIES -	2,40,312	2,38,000	2,41,396	2,36,481
		ESTABLISHMENTS.				
Numbers. 1892-93	Numbers. 1893-94	*CLERICAL, EDUCATIONAL AND MECHANICAL ESTABLISHMENTS.*				
		Lock-ups.				
3	3	Clerks (10) - - -	360	400	360	414
		Reformatory Schools.				
5	5	Clerks (less than 200) - -	2,016		1,992	1,553
1	1	Store-keeper (30) - - -	360		360	
3	3	Masters (25, 30 and 55) - -	1,320		1,320	2,040
1	1	Blacksmith (30) - - -	360		360	
1	1	Carpenter (25) - - -	300		300	
1	1	Book-binder (20) - - -	240		240	
1	1	Tinsmith (20) - - -	240		240	1,149
...	2	Drill Instructors (allowance) - -	156		36	
...	1	Gymnastic Teacher - -	240		...	
		Total Reformatory Schools	5,232	4,600	4,848	4,742
		TOTAL CLERICAL, &c., ESTABLISHMENTS -	5,592	5,000	5,208	5,156
Numbers. 1892-93.	Numbers. 1893-94.	*WARDER ESTABLISHMENT.*				
		Presidency Jail.				
		Europeans.				
4	4	Fixed Warders (90—120) - -	5,040		5,040	
		Natives.				
53	54	Fixed Warders (10—30) - -	7,476		7,440	
16	16	Reserve Warders (10—30) - -	2,256		2,256	
		Total Presidency Jail -	14,772	15,000	14,736	14,379
		Central Jails.				
231	238	Fixed Warders - - -	25,248		24,681	
105	105	Reserve Warders - - -	12,498		12,444	
		Total Central Jails -	37,746	37,000	37,125	36,645
		District Jails.				
627	666	Fixed Warders - - -	70,920		69,516	
160	164	Reserve Warders - - -	18,204		17,868	
		Total District Jails -	89,124	87,000	87,384	83,440
		Carried over	1,41,642	1,39,000	1,39,245	1,34,464
			5,592	5,000	5,208	5,156

19B.—LAW AND JUSTICE—JAILS—*continued.*

Numbers. 1892-93	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Jails—*continued.*				
		ESTABLISHMENTS—Brought forward -	5,592	5,000	5,208	5,156
		WARDER ESTABLISHMENT—Brought forward -	1,41,642	1,39,000	1,39,245	1,34,464
46	...	Apprentice Warders - -	...	...	1,656	...
		Lock-ups.				
432	432	Fixed Warders - - / Reserve Warders - -	47,193	47,000	47,241	47,511
		Reformatory Schools.				
30	30	Fixed Warders - - -	3,408	3,000	3,408	3,124
		TOTAL WARDER ESTABLISHMENT -	1,92,243	1,89,000	1,91,550	1,85,099
		MENIAL AND OTHER ESTABLISHMENTS.				
		Presidency Jail.				
2	3	Servants - -	276	250	192	16
		Central Jails.				
13	14	Servants - - -	1,020		948	764
		Extra and Temporary Establishment -	700		...	
		Total Central Jails -	1,720	950	948	764
		District Jails.				
7	8	Servants - - -	372		360	
		Extra and Temporary Establishment -	2,000		950	
		Total District Jails -	2,372	2,000	1,310	2,407
		Lock-ups.				
5	5	Servants - - -	324		324	
		Extra and Temporary Establishment -	2,600		2,676	
		Total Lock-ups -	2,924	2,500	3,000	2,338
		Reformatory Schools.				
4	5	Cooks and mehters - -	408	300	360	339
		TOTAL MENIAL AND OTHER ESTABLISHMENT -	7,700	6,000	5,810	5,864
		TOTAL ESTABLISHMENT .	2,05,535	2,00,000	2,02,568	1,96,119
		ALLOWANCES.				
		House Allowances (Central Jail) - -	...	1,000	1,800	578
		Travelling Allowances.				
		Presidency Jail - - -	1,400	1,500	725	1,456
		Central " - - -	2,000	2,000	2,500	2,021
		District " - - -	3,000	2,500	3,000	3,017
		Lock-ups - - -	1,400	1,000	1,600	1,372
		Reformatory Schools - - -	47	...	33	16
		TOTAL ALLOWANCES -	7,847	8,000	9,658	8,460
		SUPPLIES AND SERVICES.				
		Presidency Jail.				
		Rations (1,300 Prisoners) - - -	38,000	38,000	38,000	35,086
		Clothing and Bedding (1,300 Prisoners) -	1,000	1,000	3,000	907
		Moving Prisoners - - -	500	800	800	287
		Ordnance Stores - - -	200	200	100	207
		Petty Construction and Repairs - -	4,500	4,000	4,000	4,601
		Miscellaneous - - - -	7,000	6,000	6,000	7,395
		Total Presidency Jail -	51,200	50,000	51,900	48,483
		Central Jails.				
		Rations (7,450 Prisoners) - - -	2,00,000	2,00,000	1,85,000	2,02,223
		Clothing and Bedding (7,450 Prisoners) -	26,000	25,000	17,000	24,482
		Moving Prisoners - - -	6,000	5,000	9,000	4,962
		Ordnance Stores - -	1,000	2,000	1,000	6,980
		Petty Construction and Repairs - -	10,000	10,000	7,000	11,330
		Miscellaneous - - - -	58,000	58,000	40,000	58,747
		Total Central Jails -	3,01,000	3,00,000	2,59,000	3,08,724
		District Jails.				
		Rations (8,835 Prisoners) - - -	1,95,000	1,95,000	1,75,000	1,88,854
		Clothing and Bedding (8,835 Prisoners) -	28,000	28,000	20,000	28,416
		Moving Prisoners - - -	10,000	10,000	9,000	10,718
		Ordnance Stores - -	2,000	2,000	1,500	2,324
		Petty Construction and Repairs -	15,000	15,000	11,000	15,230
		Cost of land - - - -	6,000	4,000	2,500	1,158
		Miscellaneous - - - -	80,500	80,000	55,000	80,699
		Total District Jails -	3,36,500	3,34,000	2,74,000	3,27,399
		Carried over -	6,88,700	6,84,000	5,84,900	6,84,606

19B.—LAW AND JUSTICE—JAILS—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Jails—*continued.*				
SUPPLIES AND SERVICES—Brought forward	6,88,700	6,84,000	5,84,900	6,84,606
Lock-ups.				
Rations (915 Prisoners)	26,000	25,000	25,000	25,355
Clothing and Bedding (915 Prisoners)	2,000	2,000	1,000	2,304
Moving Prisoners	5,000	5,000	6,000	4,887
Diet to Prisoners in the Calcutta Lock-up	1,000	1,000	1,000	...
Petty Construction and Repairs	5,000	5,000	5,000	5,109
Miscellaneous	12,000	12,000	12,000	11,722
Total Lock-ups	51,000	50,000	50,000	49,377
Reformatory Schools.				
Rations	12,000	11,000	12,000	11,519
Clothing and Bedding	1,000	500	1,400	356
Prisoner Transfer Charges	200	300	...	257
Petty Construction and Repairs	500	1,000	2,200	602
Miscellaneous	3,300	3,200	4,000	2,849
Total Reformatory Schools	17,000	16,000	19,600	15,583
TOTAL SUPPLIES AND SERVICES	7,56,700	7,50,000	6,54,500	7,49,566
HOSPITAL CHARGES.				
Presidency Jail.				
1892-93: 1; 1893-94: 1 — Hospital Assistant	840	900	840	1,043
Rewards to do.	240	250	240	...
1892-93: 1; 1893-94: 1 — Compounder	240	250	240	180
Medical Stores	1,000	1,000	900	1,023
Hospital Expenses	3,000	3,600	6,000	2,591
Total Presidency Jail	5,320	6,000	8,220	4,837
Central Jails.				
1892-93: 7; 1893-94: 7 — Hospital Assistants	3,396	3,000	2,916	2,948
Rewards to do.	1,500	1,500	1,500	1,540
1892-93: 6; 1893-94: 6 — Compounders	960	1,000	960	1,171
Medical Stores	1,054	1,000	1,500	783
Hospital Expenses	21,000	21,500	19,500	21,599
Total Central Jails	27,910	28,000	26,376	28,041
District Jails.				
1892-93: 39; 1893-94: 39 — Hospital Assistants	13,080	13,000	12,000	12,344
Rewards to do.	3,260	3,000	3,260	2,773
Medical Stores	4,000	4,000	1,500	3,937
Hospital Expenses	17,000	17,000	15,000	17,031
Total District Jails	37,340	37,000	31,760	36,085
Lock-ups.				
1892-93: 85; 1893-94: 85 — Hospital Assistants, &c.	14,100	14,000	14,100	14,231
Medical Stores	100	100	300	4
Hospital Expenses	800	900	600	897
Total Lock-ups.	15,000	15,000	15,000	15,132
Reformatory Schools.				
1892-93: 2; 1893-94: 2 — Hospital Assistants	420	400	420	540
Medical Stores	...	100	...	45
Hospital Expenses	350	500	450	308
Total Reformatory Schools	770	1,000	870	893
TOTAL HOSPITAL CHARGES	86,340	87,000	82,226	84,988
CONTINGENCIES.				
Rents, Rates, and Taxes—				
Presidency Jail	4,000	4,000	4,500	3,010
Central Jail	12,000	12,000	10,000	9,957
District „	11,000	11,000	10,500	11,061
Lock-ups	1,850	2,000	1,800	1,533
Reformatory Schools	900	1,000	900	574
Total Rents, Rates, and Taxes	29,750	30,000	27,700	26,135
Postage Charges—				
Presidency Jail	120	100	100	124
Central Jail	1,100	1,000	1,100	1,107
District „	2,000	2,000	1,800	2,091
Lock-ups	700	900	700	734
Reformatory Schools	50	...	50	61
Total Postage Charges	3,970	4,000	3,750	4,117
Telegram Charges—				
Presidency Jail	30	80	25	31
Central Jails	300	300	270	299
District „	350	570	200	352
Lock-ups	30	50	25	28
Reformatory Schools	...	...	...	4
Total Telegram Charges	710	1,000	520	714
TOTAL CONTINGENCIES	34,430	35,000	31,970	30,966

19B.—LAW AND JUSTICE—JAILS—*concluded.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Jails—*continued.*	Rs.	Rs.	Rs.	Rs.
Total Superintendence	52,836	52,000	52,682	50,620
„ Presidency Jail	98,826	97,930	1,01,254	93,400
„ Central Jails	4,93,948	4,92,250	4,55,619	5,01,963
„ District „	5,81,958	5,75,070	5,05,954	5,59,499
„ Lock-ups	1,20,457	1,18,850	1,19,726	1,18,439
„ Reformatory Schools	35,975	33,900	38,109	33,279
„ Undistributed Warder Establishment	...	...	1,656	...
Total Jails	13,84,000	13,70,000	12,75,000	13,57,200
Jail Manufactures.				
Salaries.				
Superintendent for the Jail Manufacture (850)	10,200	10,200	10,200	10,766
Clerical, Mechanical, &c., Establishment.				
Manager of Jail Depôt at Calcutta (150—200)	2,400	2,400	2,400	2,400
Pay of Artizans, &c.—Presidency Jail			...	
Central Jails	28,055	29,600	26,954	27,928
District „	1,606		1,840	
Trade Instructors of the Reformatory Schools	1,860		1,650	
Printer	360		360	1,345
Total Clerical, &c., Establishment	34,281	32,000	33,204	31,673
Warder Establishment.				
Second class Head Warder of the Reformatory School	180		180	
Extra Warders	300		300	
Total Warder Establishment	480	500	480	350
Menial and other Establishment.				
Servants of the Jail Depôt at Calcutta	396	400	396	403
Allowances.				
Travelling expenses of the Supdt., Jail Depôt, at Calcutta	1,800	1,800	1,720	1,823
Supplies and Services.				
Purchase of raw materials—				
Presidency Jail				
Central Jails				
District „				
Lock-ups				
Reformatory Schools				
Total Purchase of Raw Materials	7,00,000	6,38,000	7,33,000	5,65,556
Cost of Machinery and Tools and Plant—				
Central Jail				
District „				
Total Cost of Machinery and Tools and Plant	30,000	20,000	30,000	26,800
Petty Construction and Repairs—				
Presidency Jail				
Central Jails				
District „				
Lock-ups				
Reformatory Schools				
Total Petty Construction and Repairs	4,000	1,000	4,000	960
Freight Charges	10,000	12,000	8,000	9,832
Total Supplies and Services	7,44,000	6,71,000	7,75,000	6,03,148
Contingencies.				
Miscellaneous—Presidency Jails	2,640	3,000	2,500	
Central Jails				
District „				
Lock-ups				
Jail Depôt at Calcutta	1,203	1,100	1,500	...
Total Contingencies	3,843	4,100	4,000	16,603
Total Jail Manufactures	7,95,000	7,20,000	8,25,000	6,64,766

Numbers. 1892-93.	Numbers. 1893-94.	
1	1	Second class Head Warder of the Reformatory School
3	3	Extra Warders
4	4	Servants of the Jail Depôt at Calcutta

20.—POLICE.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
Railway Police	...	...	...	44,310
PROVINCIAL.				
Presidency Police	7,57,000	7,48,000	7,48,000	7,29,108
Superintendence	1,30,000	1,34,000	1,25,000	1,23,386
District Executive Force	41,30,000	39,85,000	41,33,000	39,57,185
Village Police	20,000	20,000	2,20,000	2,00,641
Special Police	4,98,000	7,79,000	4,27,000	7,97,969
Railway Police	1,09,000	1,04,000	1,04,000	68,544
Cattle Pounds	5,000	5,000	5,000	6,782
Steam-boiler Inspection Establishment	...	...	21,000	21,484
Refunds	10,000	9,000	7,000	56,711
TOTAL PROVINCIAL	56,59,000	57,84,000	57,90,000	59,61,810
LOCAL.				
Village Police	2,10,000	2,10,000	(a)	(a)
Cattle Pounds	34,000	34,000	31,000	33,823
Steam-boiler Inspection Establishment	21,000	21,000	...	...
TOTAL LOCAL	2,65,000	2,65,000	31,000	33,823
TOTAL	59,24,000	60,49,000	58,21,000	60,39,943

DETAILS.

(a) Provided under Provincial.

Numbers. 1892-93	Numbers. 1893-94.	Presidency Police.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		CALCUTTA POLICE.				
		POLICE COMMISSIONER.				
		Salaries.	Rs.	Rs.	Rs.	Rs.
1	1	Commissioner (2,000)	24,000	24,000	24,000	24,000
1	1	Deputy Commissioner (800)	9,600	9,000	9,600	8,821
		Total Salaries	33,600	33,000	33,600	32,821
		Establishment.				
21	22	Clerks	22,668	22,000	22,008	21,943
20	20	Servants	1,956	2,000	1,956	2,000
		Total Establishment	24,624	24,000	23,964	23,943
		Contingencies.				
		Office Expenses and Miscellaneous	1,000	1,000	1,000	2,239
		TOTAL POLICE COMMISSIONER	59,224	58 000	58,564	59 003
		EXECUTIVE FORCE.				
		Police Force.				
6	6	Superintendents	27,950		27,450	30,600
7	7	1st Class Inspectors	21,000		21,000	
8	8	2nd ditto	19,200		19,200	
5	5	3rd ditto	10,500		10,500	84,390
5	5	4th ditto	9,000		9,000	
8	8	5th ditto	12,000		12,000	
5	5	6th ditto	6,000		6,000	
2	2	1st Class Sub-Inspectors	1,920		1,920	3,705
2	2	ditto	1,680		1,680	
6	6	European Sergeants	8,760		8,760	
3	3	1st Class ditto	3,600		3,600	20,124
7	7	2nd ditto	7,560		7,560	
10	10	1st Class Constables	9,600		9,600	20,435
28	28	2nd ditto	21,420		21,420	
11	11	Darogahs	6,600		6,600	6,343
7	7	1st Class Sergeants	2,520		2,520	
17	17	2nd ditto	5,100		5,100	14,271
25	25	3rd ditto	6,000		6,000	
10	54	1st Class Corporals	10,368		1,920	
36	43	2nd ditto	6,192		5,184	13,445
51	—	3rd ditto	...		6,120	
51	51	Special Constables	6,120		6,120	
264	204	1st Class Constables	28,512		28,512	1,96,638
1,556	1,556	2nd ditto	1,49,376		1,49,376	
		Total Police Force	3,80,978	3,80,000	3,77,142	3,89,951
		Detective Force.				
1	1	Superintendent	3,600		3,600	3,800
3	3	Sub-Inspectors	3,240		3,240	3,077
7	7	Sergeants	3,180		3,180	3,075
		Total Detective Force	10,020	10,000	10,020	9,952
		Court Inspectors.				
3	3	Inspectors	4,200		4,200	
9	9	Constables	576		576	
		Total Court Inspectors	4,776	5,000	4,776	
		TOTAL EXECUTIVE FORCE	3,95,774	3,95,000	3,91,938	3,99,903
		Carried over	4,54,998	4,53,000	4,50 502	4,58,906

20.—POLICE—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Presidency Police—*continued.*	Rs.	Rs.	Rs.	Rs.
		CALCUTTA POLICE—Brought forward -	4,54,998	4,53,000	4,50,502	4,58,906
		ESTABLISHMENT.				
		Clerical and Menial Establishment attached to Executive Force.				
16	16	Sowars - - -	3,120		3,120	
97	97	Servants - - -	6,276		6,276	
			9,396	9,000	9,396	5,834
		Menial Establishment, Detective Force.				
2	2	Servants - - -	120	120	120	120
		River Patrol Establishment.				
1	1	2nd Class Corporal - -	144		144	131
7	7	Servants - - -	636		636	635
		Contingencies - -	96		96	96
			876	880	876	862
		TOTAL ESTABLISHMENT -	10,392	10,000	10,392	6,816
		ALLOWANCES.				
		Military Allowance to Non-Commissioned Inspectors and Officers - - -	...		...	279
		Allowance to Constables on leave - -	6,000		6,000	6,530
		Good-conduct Money - - -	1,368		1,368	1,070
		Travelling Allowances - - -	3,000		3,000	1,093
		Special Allowance to Constables for Detective works - - - -	120		120	100
		TOTAL ALLOWANCES -	10,488	10,000	10,488	9,072
		SUPPLIES AND SERVICES.				
		Purchase of accoutrements - - -	1,000			1,220
		Value of Medical Stores - - -	...		...	195
		Diet and Conveyance of Prisoners -	150		200	77
		Clothing - - - -	22,000		20,184	18,802
		Purchase of Horses - - -	2,600		2,600	3,460
		Feed and Keep of Horses - - -	8,200		8,200	8,827
		Petty Construction and Repairs - -	4,000		4,000	3,399
		Law Charges - - - -	1,000		1,000	20,920
		Rewards - - - -	3,500		3 500	4,179
		Oil for Constables' lanterns and Station-houses -	9,800		9,800	8,651
		TOTAL SUPPLIES AND SERVICES -	52,250	50,000	49,484	69,730
		CONTINGENCIES.				
		Rents, Rates, and Taxes - - -	70,000		70,500	67,313
		Office Expenses and Miscellaneous - -	7,650		7,900	8,268
		TOTAL CONTINGENCIES -	77,650	75,000	78,400	75,581
		HOSPITAL CHARGES.				
		Salaries.				
1	1	Police Surgeon - - -	3,600		3,600	3,600
1	1	Apothecary - - -	2,100		2,100	2,107
2	2	Native Doctors - - -	720		720	882
3	3	Compounders and Dressers - -	360		360	359
		Total Salaries -	6,780	7,000	6,780	6,948
		Establishment.				
1	1	Clerk - - - -	240		240	260
26	26	Servants - - -	1,926		1,926	1,921
		Total Establishment -	2,166	2,000	2,166	2,181
		Supplies and Contingencies.				
		Petty Construction and Repairs - -	...		...	179
		Diet and Clothing of Patients - -	5,554		5,554	4,499
		Other Miscellaneous Charges - -	500		500	1,302
		Total Supplies and Contingencies -	6,054	6,000	6,054	5,980
		TOTAL HOSPITAL CHARGES -	15,000	15,000	15,000	15,109
		Carried over -	6,20,778	6,13,000	6,14,266	6,35,214

20.—POLICE—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Presidency Police—*continued.*	Rs.	Rs.	Rs.	Rs.
		CALCUTTA POLICE—Brought forward -	6,20,778	6,13,000	6,14,266	6,35,214
		POLICE SUPPLIED TO PRIVATE INDIVIDUALS.				
		Police Force.				
1	1	4th Class Inspector @150 . . .	1,800		1,800	
1	1	Drill ditto @ 15 . . .	180		180	
2	2	2nd Class Sergeants @ 25 . . .	600		600	
1	1	Ditto @ 20 . . .	240		240	
7	7	1st Class Corporals @ 16 . . .	1,344		1,344	
1	1	" Corporal @ 14 . . .	168		168	
3	3	2nd " Corporals @ 12 . . .	432		432	
7	97	3rd " Corporals @ 10 . . .	840		840	
92	92	1st " Constables @ 9 . . .	9,936		9,936	
99	9	2nd " ditto @ 8 . . .	9,504		9,504	
3	3	Mehters	216		216	
		Recruits	1,000		1,000	
		Total Establishment .	26,260	26,000	26,260	
		Allowances.				
		Travelling Allowances	3,076	3,000	2,926	
		Contingencies.				
		Clothing	2,000		2,000	
		Rents, Rates, and Taxes	960		960	
		Miscellaneous	1,115		500	
		Total Contingencies .	4,075	4,000	3,460	
		TOTAL POLICE SUPPLIED TO PRIVATE INDIVIDUALS	33,411	33,000	32,646	
		CATTLE POUNDS.				
		2 Mohurirs @10	240		240	
		2 Durwans @ 8	192		192	
		Feed and keep of animals	1,000		1,000	
		Repair of Pounds	...		200	
		Rents, Rates, and Taxes - - -	200		...	
		Office Expenses and Miscellaneous - -	450		...	
		TOTAL CATTLE POUNDS .	2,082	2,000	1,632	
		CONTAGIOUS DISEASES ANIMAL ACT.				
		1 Superintendent @50			600	
		1 Durwan @10			120	
		1 Mehter @ 3			36	
		Feed and keep of horses			200	
		Repair of hospital bedding			500	
		TOTAL CONTAGIOUS DISEASES ANIMAL ACT .	6,56,271		1,456	
		Deduct—Probable Savings -	*2,336*			
		TOTAL CALCUTTA POLICE -	6,53,935	6,48,000	6,50,000	6,35,214
		MUNICIPAL POLICE.				
		GOVERNMENT CONTRIBUTION.				
		Howrah Police - - - -	36,550	35,500	35,000	32,768
		RIVER HARBOUR OR MARINE POLICE.				
		RIVER POLICE.				
		Government Contribution (one-fourth of total cost) -	10,398	10,500	10,500	10,675
		SALT POLICE.				
		BALLIAGHATTA, KIDDERPUR, AND CHITPUR SALT PASS STATIONS.				
		Police Force.				
4	4	Sub-Inspectors - - -	1,440		1,440	1,402
2	2	Corporals - - -	} 2,148		384	476
17	17	Constables - - -			1,764	1,763
			3,588		3,588	
		Deduct—Probable Savings -	*88*		*88*	
		Total Police Force -	3,500	3,500	3,500	3,641
		Establishment.				
2	2	Manjees - - -	120		120	120
2	2	Dandies - - -	96		96	98
		Total Establishment -	216	200	216	218
		Supplies and Services.				
		Petty Construction and Repairs -	124		124	44
		Clothing - - -	160		160	81
		Boat-hire - - -	60		60	57
		Total Supplies and Services -	344	300	344	182
		Carried over -	{ 4,060	4,000	4,060	4,041
			7,00,883	6,94,000	6,95,500	6,78,657

20.—POLICE—*continued.*

Numbers. 1892-93.	Numbers. 1893-94	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Presidency Police—*continued.*				
		Brought forward	7,00,883	6,94,000	6,95,500	6,78,657
		SALT POLICE—*contd.*	4,060	4,000	4,060	4,041
		Contingencies.				
		Rents, Rates, and Taxes - -	150		72	90
		Office Expenses and Miscellaneous -	68		68	97
		Total Contingencies -	218	200	140	187
		TOTAL SALT POLICE -	4,278	4,200	4,200	4,228
		POLICE DEAD HOUSE.				
		Establishment.				
1	1	Dissector - - -	120		120	118
3	3	Servants - - -	180		180	180
		Total Establishment -	300	300	300	298
		Contingencies.				
		Office Expenses and Miscellaneous - -	300	300	300	201
		TOTAL POLICE DEAD HOUSE -	600	600	600	499
		GUARDS FOR PUBLIC BUILDINGS, &c.				
		POLICE ESTABLISHMENT TO PERFORM THE DUTIES OF MILITARY GUARDS.				
		Police Force.				
5	5	Inspectors - - -	9,600		9,600	8,672
4	4	European Sergeants - -	4,800		4,800	4,100
9	10	Sergeants - - -	2,560		2,320	2,193
26	28	Corporals - - -	2,832		2,592	2,665
211	231	Constables - - -	21,736		19,744	18,966
			41,528		39,056	
		Deduct—For rounding -	537		170	
		Total Police Force -	40,991	40,000	38,886	36,596
		Establishment.				
4	4	Servants - - -	264	300	264	225
		Allowances.				
		Good-conduct Money - - -			...	
		Military Allowance to Non-Commissioned Officers	...		400	...
		Total Allowances -	424	400	400	235
		Supplies and Services.				
		Escort Charges - - - -	4,000		3,000	3,730
		Clothing and Accoutrements - -	2,170		2,100	1,927
		Rewards - - -	50		50	...
		Total Supplies and Services -	6,220	6,000	5,150	5,657
		Contingencies.				
		Rents, Rates, and Taxes - - -	600		600	250
		Office Expenses and Miscellaneous - -	740		400	454
		Total Contingencies -	1,340	1,000	1,000	704
		TOTAL GUARDS FOR PUBLIC BUILDINGS, &c. -	49,239	47,700	45,700	43,417
		CALCUTTA LOCK-UP GUARDS.				
		Police Force.				
1	1	Jemadar - - -	240		240	
1	1	Naib - - - -	120		120	
2	2	Constables, 1st class - -	216		216	
6	6	Do., 2nd do. - -	576		576	
		Total Police Force -	1,152	1,000	1,152	1,440
		Allowances.				
		Conveyance Allowance - -	300		300	
		Supplies and Services.				
		Escort Charges - - -	300		300	501
		Clothing - - -	100		100	6
		Total Supplies and Services -	400	400	400	507
		Contingencies.				
		Miscellaneous - - -	148	100	148	360
		TOTAL CALCUTTA LOCK-UP GUARDS -	2,000	1,500	2,000	2,307
		Total Presidency Police -	7,57,000	7,48,000	7,48,000	7,29,108

20.—POLICE—*continued.*

Numbers. 1892-93.	Numbers. 1893-94	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Superintendence.				
		Salaries.				
1	1	Inspector-General (2,500)[4] -	28,800	30,000	28,800	60,165
2	2	Deputy Inspectors-General (1,500) -	36,000	40,000	36,000	
1	1	Personal Assistant to the Inspector-General (700) - -	12,000	10,000	8,400	8,403
		Total Salaries -	76,800	80,000	73,200	68,568
		Establishment.				
1	1	Clerk (200 and over) - -	37,356	36,500	38,138	36,281
39	39	Clerks (less than 200) - -				
4	4	Servants - - -	552	900	552	742
		Temporary Establishment - -	450	600	450	861
			38,358		39,140	
		Deduct—Probable Savings -	658		1,340	
		Total Establishment -	37,700	38,000	37,800	37,884
		Allowances.				
		Travelling Allowances and Expenses - -	9,000	8,000	10,000	7,985
		Supplies and Services.				
		Purchase of Tents - - -				1,400
		Cost of Photographs - - -				184
		Contingencies.				
		Hill Journey Charges - - -				527
		Postage Charges - - -				2,016
		Office Expenses and Miscellaneous - -				4,822
		Total Contingencies -	6,500	8,000	4,000	7,365
		Total Superintendence -	1,30,000	1,34,000	1,25,000	1,23,386
		District Executive Force.				
		District Police.				
		Salaries.				
		District Superintendents—				
7	7	1st Grade (1,000) - -	84,000		84,000	
6	5	2nd " (800) - -	48,000		57,600	
10	11	3rd " (700) - -	92,400		84,000	
9	8	4th " (600) - -	57,600		64,800	
10	12	5th " (500) - -	72,000		60,000	
		Local Allowance to 24-Pargunnahs and Chittagong Hill Tracts - -	4,200		4,200	
			3,58,200	3,50,000	3,54,600	3,34,855
		Assistant District Superintendents—				
9	9	1st Grade (400) - -	43,200		43,200	
13	13	2nd " (300) - -	46,800		43,200	
14	14	3rd " (250) - - / Offg. " (250) - -	42,000		42,000	
		Local Allowance to 24-Pargunnahs -	600		600	
			1,32,600	1,30,000	1,29,000	1,25,278
5	...	Probationary Assistant Supdts. (50) -			3,000	
			4,90,800		4,86,600	
		Deduct—Probable Savings -	20,800		6,600	
		Total Salaries -	4,70,000	4,80,000	4,80,000	4,60,133
		Police Force.				
		Inspectors—				
13	13	1st Grade (250) - -	39,000		39,000	
46	45	2nd " (200) - -	1,08,000		1,10,400	
45	46	3rd " (150) - -	82,800		81,000	
47	47	4th " (100) - -	56,400		56,400	
		Local Allowance at Chandbally -	600		600	
			2,86,800	2,85,000	2,87,400	2,96,751
		Sub-Inspectors—				
55	55	1st Grade (80) - -	52,800		52,800	
183	182	2nd " (70) - -	1,52,880		1,53,720	
218	218	3rd " (60) - -	1,56,960		1,56,960	
266	265	4th " (50) - -	1,59,000		1,59,600	
181	181	5th " (30) - -	65,160		65,160	
		Special allowance to Court Sub-Inspectors	21,120			
			6,07,920	5,70,000	5,88,240	5,53,163
4	4	European Constables 1 (100), 3 (80) -	4,080	4,000	4,080	3,927
20	20	Mounted Constables - -	6,000	6,000	6,000	4,158
		Carried over -	9,04,800	8,65,000	8,85,720	8,57,999
			4,70,000	4,80,000	4,80,000	4,60,133

20.—POLICE—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		District Executive Force—*continued.*				
		Salaries—Brought forward	4,70,000	4,80,000	4,80,000	4,60,133
		DISTRICT POLICE—Brought forward	9,04,800	8,65,000	8,85,720	8,57,999
		Head-Constables—				
153	154	1st Grade (25)	46,200		45,900	
563	566	2nd " (20)	1,35,840		1,35,120	
712	714	3rd " (15)	1,28,520		1,28,160	
912	912	4th " (10)	1,09,440		1,09,440	
			4,20,000	4,00,000	4,18,620	3,96,871
		Constables—				
636	644	1st Grade (9)	69,552		68,688	
1,932	1,941	2nd " (8)	1,86,336		1,85,472	
10,359	10,341	3rd " (7)	8,68,644		8,70,156	
4,678	4,693	4th " (6)	3,37,896		3,36,816	
1,256	1,272	Chowkidars	72,990		71,274	
			15,35,418	14,40,000	15,32,406	14,26,662
		Temporary Force at Darjeeling	950		1,730	
		Ditto Sarun				
		Ditto Midnapur				
			28,61,168		28,38,476	
		Deduct—Probable Savings	*1,21,168*		*1,03,476*	
		Total Police Force	27,40,000	27,05,000	27,35,000	26,81,532
		Total Salaries and Police Force	32,10,000	31,85,000	32,15,000	31,41,665
		Establishment.				
266	110	Clerks	1,03,367		1,02,556	1,01,225
	110	Mohurirs				
	46	Servants				
59	60	Sweepers	1,626		1,590	
203	209	Fixed Boat Establishment	66,338		65,900	56,983
		Temporary Establishment	...		...	955
			1,71,331		1,70,046	
		Deduct—Probable Savings	*8,331*		*8,046*	
		Total Establishment	1,63,000	1,60,000	1,62,000	1,59,163
		Hospital Charges.				
		Hospital Establishment	20,400		20,419	20,865
		Improvement of Police Hospital	1,000		1,000	573
		Medical Stores	3,600		6,581	3,412
		Country Medicines	(a)		(a)	...
		Total Hospital Charges	25,000	25,000	28,000	24,850
		Allowances.				
		House Allowance	6,600		6,600	594
		Batta Allowance	6,000		6,006	8,649
		Good-conduct Money	20,400		20,706	19,328
		Travelling Allowances and Expenses	89,000		88,688	92,038
		Total Allowances	1,22,000	1,20,000	1,22,000	1,20,609
		Supplies and Services.				
		Cost of Escorts (way charges)	53,000		53,000	55,040
		Keep of Elephants	32,000		32,000	38,878
		Purchase of Boats				
		Purchase of Elephants and Mules				
		Ordnance Stores	10,000		10,000	10,424
		Compensation for land taken for Police Building	1,000		1,000	1,257
		Petty Construction	42,000		42,000	40,732
		Clothing	48,000		48,000	1,22,785
		Purchase of Arms and Accoutrements	9,000		9,000	7,108
		Repairs and Stores for Steamers and Schooners	...			9,852
		Purchase of Tents	7,000		(a)	6,309
		Petty Repairs	(a)			68,113
		Rewards to Informers				8,477
		Reward for markmanship				355
		Repairs of Boats, &c.				2,114
		Total Supplies and Services	2,02,000	1,85,000	1,95,000	3,71,444
		Carried over	37,22,000	36,75,000	37,22,000	38,17,731

(a) Included under contingencies provided for in next page.

20.—POLICE—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
District Executive Force—*continued.*	Rs.	Rs.	Rs.	Rs.
DISTRICT POLICE—Brought forward	37,22,000	36,75,000	37,22,000	38,17,731
Contingencies.				
Purchase of Books and Publications	3,72,219(a)		3,76,219	5
Hot and Cold Weather Charges				4,439
Repairs of Tents				630
Purchase and Repairs of Furniture				15,092
Telegram Charges				2,691
Postage Charges				41,724
Repairs of Arms and Accoutrements				1,607
Oil for Lighting Station-houses				19,137
Office Expenses and Miscellaneous				24,246
Tour Charges	...		...	596
Rents, Rates, and Taxes	22,781		22,781	22,701
Total Contingencies	3,95,000	3,00,000	3,99,000	1,32,868
TOTAL DISTRICT POLICE	41,17,000	39,75,000	41,21,000	39,50,599
OTHER POLICE.				
Cost of Police Guards supplied to Private Individuals and Corporate Bodies	13,000	10,000	12,000	6,586
Total District Executive Force	41,30,000	39,85,000	41,33,000	39,57,185
Village Police.				
VILLAGE POLICE, PROVINCIAL				
Pay of Chowkidars			2,08,000	1,94,941
Contingencies			12,000	5,700
TOTAL VILLAGE POLICE, PROVINCIAL	20,000	20,000	2,20,000	2,00,641
VILLAGE POLICE, LOCAL	2,10,000(a)	2,10,000	31,000	...
Total Village Police	2,30,000	2,30,000	2,51,000	2,00,641
Special Police.				
FRONTIER POLICE, CHITTAGONG.				
Police Force.				
District and Assistant Superintendent	3,900		3,900	7,644
Sub-Inspectors	2,160		23,184	17,418
Head Constables	4,680			
Constables	16,344			
Total Police Force	27,084	25,000	27,084	25,062
Establishment.				
Clerks and Servants	912			1,485
Sweeper	48			
Elephant Establishment	432			221
Dâk ditto	3,096			3,095
Land Transport ditto	...			396
Fixed Boat ditto	900			900
Cooly Corps	4,896			18,765
Temporary Establishment	...			...
Total Establishment	10,284	20,000	5,436	24,862
Deduct—Probable Savings	37,368 *463*		32,520 *642*	
Total Police Force and Establishment	36,905	45,000	31,878	49,924
Hospital Charges.				
Hospital Establishment	...			2,156
Medical Stores	300			472
Country Medicine	...			51
Medical Comforts	156			...
Total Hospital Charges	456	2,000	506	2,679
Allowances.				
Good-conduct Allowances	168			151
Travelling Allowances and Expenses	685			492
Batta Allowance	...			...
Total Allowances	853	1,000	1,389	643
Supplies and Services.				
Cost of Escorts (way charges)	33			55
Keep of Elephants, &c.	602			144
Purchase of Boats	244			...
Purchase of Elephants, &c.	2,000			66
Carried over	2,879	...	...	265
	38,214	48,000	33,773	53,246

Numbers. 1892-93.	Numbers. 1893-94.	
	1	District and Assistant Superintendent
	3	Sub-Inspectors
	22	Head Constables
	147	Constables
	3	Clerks and Servants
	1	Sweeper

(a) Details should be given in future.

20.—POLICE—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Special Police—*continued.*				
FRONTIER POLICE, CHITTAGONG—Brought forward	38,214	48,000	33,773	53,246
Supplies and Services—contd.—Brought forward	2,879			265
Cost of supplying, conveying, losses, &c., of provisions	2,400			...
Ordnance Stores	1,678			1
Transport of Imported Coolies	900			...
Petty Construction and Repairs	619			1,507
Clothing	397			2,010
Rewards to Informers	...			220
Working Allowance	...			...
Purchase of Arms, &c., Accoutrements	9			192
Total Supplies and Services	8,882	5,000	17,822	4,195
Contingencies.				
Repair of Tents	32			...
Purchase and Repair of Furniture				48
Postage Charges				213
Telegram Charges				66
Office Expenses and Miscellaneous	4,872			1,892
Repairs of Arms and Accoutrements				150
Regrant of Savings under the Contract				...
Oil for Lighting Station-houses				95
Total Contingencies	4,904	3,000	2,405	2,464
TOTAL FRONTIER POLICE, CHITTAGONG	52,000	56,000	54,000	59,905
SOUTH LUSHAI HILL POLICE.				
POLICE.				
Salaries.				
1893-94: 1 Commandant	4,550			
1893-94: 3 Assistant District Superintendents	11,700			
Total Salaries	16,250			
Police Force.				
1893-94: 6 Subadar-Majors	7,080			
1893-94: 6 Jamadars	3,600			
1893-94: 28 Havildar-Majors	6,588			
1893-94: 42 Naiks	7,056			
1893-94: 1 Bugle-Major	216			
1893-94: 10 Buglers	1,440			
1893-94: 446 Sepoys	64,224			
Total Police Force	90,204			
Establishment.				
1893-94: 22 Clerks and Servants	5,880			
Allowances.				
Travelling Allowances	4,700			
Allowance to Havildars	480			
Good-conduct Money	540			
	5,720			
Carried over	1,18,054			...
	52,000	56,000	54,000	59,905

20.—POLICE—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Special Police—*continued.*—Brought forward.	52,000	56,000	54,000	59,905
SOUTH LUSHAI HILL POLICE—*contd.*				
Brought forward -	1,18,054			
Supplies and Services and Contingencies.				
Clothing - - - -	5,270			
Repairs of Arms and Accoutrements - -	400			
Record for Markmanship - - -	240			
Working Allowance - - -	250			
Cost of free Passage of Sepoys - -	2,000			
Cost of Targets, etc. - - -	250			
Ordnance Stores - - -	1,800			
Import of Coolies - - -	2,260			
Office Expenses and Miscellaneous - -	300			
Total Supplies and Services and Contingencies -	12,770			
TOTAL POLICE. -	1,30,824			1,60,842
TRANSPORT CHARGES.				
Establishment.				
Numbers. 1892-93. 1893-94.				
1 — Transport Agent - - -	1,200			
1 — Clerk - - - -	360			
175 — Coolies - - - -	25,200			
4 — Sardars - - - -	1,440			
8 — Managers - - -	1,920			
60 — Mule-Drivers - - -	6,480			
6 — Jamadars and Dufadars - -	936			
5 — Saddlers, Blacksmiths, etc. - -	1,386			
Total Establishment -	38,922			
Supplies and Services and Contingencies.				
Clothing - - - -	4,860			
Purchase and Repair of Saddles - -	2,000			
Medicines for Mules - - -	800			
Purchase of Mules and Bullocks - -	4,500			
Import of Coolies - - -	9,100			
Feed and Keep of Elephants and Mules, etc. -	1,800			
Forage Allowance - - -	1,350			
Office Expenses and Miscellaneous - -	500			
Total Supplies and Services, etc. -	24,910			
TOTAL TRANSPORT CHARGES -	63,832			1,56,860
COMMISSARIAT ESTABLISHMENT.				
Establishment.				
Numbers. 1892-93. 1893-94.				
46 — Clerks and Servants - -	11,670			
Allowance.				
Allowance to Havildars - - -	60			
	11,730			
Carried over -	1,94,656			3,17,702
	52,000	56,000	54,000	59,905

20.—POLICE—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Special Police—*continued.*	52,000	56,000	54,000	59,905
South Lushai Hill Police—*contd.* Brought forward	1,94,656			3,17,702
	11,730			
Supplies and Services and Contingencies.				
Repairs of Boats	1,400			
Purchase of Turpentine	5,000			
Oil for lighting Barracks	1,200			
Purchase of Boats	2,000			
Allowance to Contractors for Crews	7,900			
Purchase and Repair of Furniture	500			
Godown Charges	200			
Rations	1,45,967			
	1,64,167			
Total Commissariat Department	1,75,897			3,18,921
	3,70,553			6,36,623
Chin Lushai	...			1,01,435
Amount sanctioned as Reserve Provision	75,447			...
Total South Lushai Hill Police	4,46,000	7,23,000	3,73,000	7,38,058
Assam Frontier Police	...	...	...	6
Total Special Police	4,98,000	7,79,000	4,27,000	7,97,969
Railway Police.				
Railway Police—Provincial.				
East Indian Railway Police.				
Salaries.				
1 / 1 Assistant Inspector-General (1,000)	12,000		9,600	
Police Force.				
5 / 5 Inspectors; 9 / 9 Sub-Inspectors	15,600		15,600	
6 / 6 European Sergeants	5,760		5,760	
44 / 45 Head Constables; 185 / 187 Constables	27,384		26,952	
279 / 279 Watch and Ward	21,444		21,444	
Total Police Force	70,188		69,756	
Establishment.				
Clerks				
Servants				
Total Establishment	3,756		3,756	
Allowances.				
Travelling Allowances				
Batta Allowances				
Total Allowances	2,400		2,400	
Supplies and Services.				
Clothing and Great-coats	8,340		...	
Contingencies.				
Rents, Rates, and Taxes	8,886		8,886	
Office Expenses and Miscellaneous	6,653		6,684	
Total Contingencies	15,539		15,570	
Total	1,12,223		1,01,082	
Deduct—$\frac{7}{10}$ths payable by the East Indian Railway	78,558		70,757	
$\frac{3}{10}$ths payable by Government	33,665		30,325	
Deduct—For rounding	201		361	
Total East Indian Railway Police	33,464	32,000	29,964	(a) 42,040
Bengal Central Railway transferred from Eastern system	2,036	2,000	2,036	(a) 2,270
Eastern System.				
Eastern Bengal, Calcutta and South-Eastern and Bengal Central Railways:—				
Salaries.				
41 per cent. of pay of Assistant Inspector-General and Office Establishment	5,756		5,851	5,053
Carried over	5,756		5,851	5,053

(a) Imperial in 1891-92.

20.—POLICE—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Railway Police—*continued.*				
EASTERN SYSTEM—*contd.*				
Brought forward -	5,756		5,851	5,053
Police Force. (Numbers 1892-93 / 1893-94.)				
3 / 3 Inspectors - - -	5,400		5,400	7,089
8 / 8 Sub-Inspectors - - -	5,880		5,880	4,489
27 / 27 Head Constables - - -	6,180		6,180	4,571
128 / 128 Constables - - -	12,396		12,396	10,139
1 / 1 European Constable - -	1,200		1,200	1,200
Total Police Force	31,056		31,056	27,488
Allowances.				
Good-conduct Allowances - - -				
Travelling Allowances - - -				
Total Allowances -	457		457	526
Supplies and Services.				
Purchase of Accoutrements - - -				
Clothing and Great-coats - - -				
Rewards to Informers - - -				
Total Supplies and Services	4,010		1,510	2,796
Contingencies.				
Miscellaneous - - - -	1,257		1,162	758
Deduct—Charges on account of Bengal Central Railway, see page 70 - -	42,536 *2,036*		40,036 *2,036*	
TOTAL EASTERN SYSTEM -	40,500	38,000	38,000	36,621
NORTHERN BENGAL STATE RAILWAY POLICE.				
Salaries.				
50 per cent. of pay of Assistant Inspector-General and Office Establishment - -	7,020		7,136	6,745
Police Force. (Numbers 1892-93. / 1893-94.)				
1 / 1 Inspector - - -	4,680		4,680	53
3 / 3 Sub-Inspectors - - -				2,080
9 / 9 Head Constables - - -	5,568		5,568	1,939
38 / 38 Constables - - -				3,519
	10,248		10,248	
Deduct—Probable Savings -	*2,161*		*2,161*	
Total Police Force -	8,087		8,087	7,591
Allowances.				
Good-conduct Allowances - -			48	1
Travelling Allowances - - -			300	259
Total Allowances -	348		348	260
Supplies and Services.				
Clothing and Great-coats - - -	456		456	
Contingencies.				
Office Expenses and Miscellaneous - -	689		573	403
TOTAL NORTHERN BENGAL RAILWAY POLICE	16,600	16,000	16,600	14,999
NULHATI STATE RAILWAY POLICE.				
Police Force. (Numbers 1892-93 / 1893-94.)				
1 / 1 Head Constable - - -			432	303
2 / 2 Constables - - -				214
Travelling Allowances - -			85	30
Clothing - - -			...	35
Total Police Force -			517	582
Contingencies.				
Office Expenses and Miscellaneous - -			83	87
TOTAL NULHATI STATE RAILWAY POLICE			600	669
TIRHOOT STATE RAILWAY POLICE.				
Police Force. (Numbers 1892-93. / 1893-94)				
1 / 1 Inspector - - -	3,120		3,120	
1 / 1 Sub-Inspector - - -				
55 / 55 Head Constables - - -	6,400		6,400	
Constables - - -				
	9,520		9,520	
Deduct—Probable Savings -	*3,287*		*1,266*	
Total Police Force -	6,233		8,254	
Establishment.				
4 / 4 Clerks - - -				
Servants - -				
Total Establishment -	1,224		1,224	
Carried over -	7,457		9,478	

20.—POLICE—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Railway Police—*continued.*				
TIRHOOT STATE RAILWAY POLICE—Brought forward -	7,457		9,478	
Allowances.				
Good-conduct Allowances - -	48		48	
Travelling Allowances - - -	700		700	
Total Allowances -	748		748	
Supplies and Services.				
Clothing - - - -	572		572	
Contingencies.				
Office Expenses and Miscellaneous - -	1,222		1,222	
Government contribution 30% towards cost of Railway Police - - -	...	...	...	254
TOTAL TIRHOOT STATE RAILWAY POLICE -	9,999		12,020	
Deduct—$\frac{7}{10}$ths to be debited to Ry. Working Expenses	6,999		8,420	
$\frac{3}{10}$ths payable by Government -	3,000	3,000	3,600	254
DACCA AND MYMENSING STATE RAILWAY POLICE.				
Salaries.				
9 per cent. of pay of Assistant Inspector-General and Office Establishment -	1,264		1,284	1,902
Numbers. 1892-93 / 1893-94.				
Police Force.				
1 / 1 Sub-Inspector - - -	960		960	682
3 / 3 Head Constables - - -	2,244		2,244	634
16 / 16 Constables - - -				1,350
	3,204		3,204	
Deduct—Probable Savings -	180		209	
Total Police Force -	3,024		2,995	2,666
Allowances.				
Good-conduct Allowances - - -	12		12	11
Travelling Allowances - - -	75		75	57
Total Allowances -	87		87	68
Supplies and Services.				
Clothing and Great-coats - - -	184		184	113
Contingencies.				
Office Expenses and Miscellaneous - -	170		150	
TOTAL DACCA AND MYMENSING STATE RAILWAY POLICE - - - - - - - -	4,729	5,000	4,700	4,749
BENGAL AND NAGPUR RAILWAY GOVERNMENT CONTRIBUTIONS - - - - - - -	895	1,000	895	667
BENGAL AND N. W. RAILWAY - -	4,400	4,000	4,400	6,533
MUNIHARI-KUSBA SECTION OF ASSAM-BEHAR STATE RAILWAY - - -	3,376	3,000	3,205	4,052
Total Railway Police -	1,09,000	1,04,000	1,04,000	1,12,854
TOTAL IMPERIAL SUB-HEADS -	...	...	...	44,310
TOTAL PROVINCIAL SUB-HEADS -	1,09,000	1,04,000	1,04,000	68,544
Cattle Pounds.				
CATTLE POUNDS, PROVINCIAL.				
Establishment.				
Clerks - - - - -	1,020		1,020	2,443
Pound-keepers - - - -	2,768		2,720	1,712
Servants - - - -			...	196
Total Establishment -	3,788	3,800	3,740	4,351
Supplies and Services.				
Petty Construction and Repairs - -	1,065	1,000	1,163	1,058
Feed of impounded Cattle - - -	...	...	...	791
Total Supplies and Services -	1,065	1,000	1,163	1,849
Contingencies.				
Postage Charges - - - -	10		8	6
Other Contingencies - - -	137		89	576
Total Contingencies -	147	200	97	582
TOTAL CATTLE POUNDS, PROVINCIAL -	5,000	5,000	5,000	6,782
Carried over -	5,000	5,000	5,000	6,782

20.—POLICE—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Cattle Pounds—*contd.*				
Brought forward -	5,000	5,000	5,000	6,782
CATTLE POUNDS, LOCAL.				
Establishment.				
Clerks - - - -				
Pound-keepers - - - -				
Servants - - - -				
Total Establishment -	21,000	21,000		20,974
Supplies and Services.				
Petty Construction and Repairs - -	8,000	8,000		8,103
Contingencies.				
Postage Charges - - - -				
Ground Rent - - - -				
Other Charges - - - -				
Total Contingencies -	5,000	5,000		4,746
Total Cattle Pounds, Local -	34,000	34,000	31,000	33,823
Total Cattle Pounds -	39,000	39,000	36,000	40,605
Steam-boiler Inspection Establishments.				
Establishment.				
Engineer and Inspector - - -	12,460		12,000	12,460
Deputation Allowance - - -			700	
Clerks and Servants - - - -	2,292		2,292	2,302
	14,752		14,992	
Deduct—Probable Savings -	*502*		*932*	
Total Establishment	14,250	14,500	14,060	14,762
Allowances.				
Travelling Allowance - - -	4,450	4,000	4,400	4,172
Supplies and Services.				
Fees to Commissioners - - -	1,300	1,300	1,300	1,400
Contingencies.				
Office and Ground Rent - - -	...		240	240
Miscellaneous - - - -	1,000		1,000	910
Total Contingencies -	1,000	1,200	1,240	1,150
Total Steam-boiler Inspection Establishments	21,000	21,000	21,000	21,484
Steam-boiler Inspection Establishment, Provincial	...	...	21,000	21,484
Ditto Ditto Local -	21,000	21,000	...	..

21.—MARINE.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
Salaries and Allowances of Officers and Men afloat	61,000	53,000	56,000	61,844
Victualling of Officers and Men afloat - -	18,000	17,000	19,000	12,549
Purchase of Marine Stores and Coal for the building, repairs and outfit of Ships and Vessels -	74,000	60,000	88,000	114,441
Purchase and hire of Ships and Vessels -	1,52,000	25,000	1,000	9,800
Pilotage, Pilot Establishments and Vessels -	5,89,000	5,50,000	5,64,000	585,655
Marine Establishments - - -	78,000	72,000	72,000	73,924
Subsidies to Steam-boat Companies - -	18,000	35,000	35,000	30,333
Miscellaneous - - - -	41,000	42,000	44,000	47,023
State Yacht Establishment - - -	5,000	6,000	6,000	6,208
Refunds - - - - -	1,000	1,000	...	474
TOTAL -	10,37,000	8,61,000	8,85,000	9,42,251

21.—MARINE—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Salaries and Allowances of Officers and Men afloat.				
		PILOT VESSELS.				
		Salaries.				
		P. V. "Fame."				
1	1	Chief Officer (150) - -	1,800		1,800	
1	1	2nd Officer (125) - -	1,500		1,500	
1	1	Additional 2nd Officer (125) - -	1,500		1,500	
1	1	Serang (35) - - -	420		420	
1	1	Carpenter (25) - - -	300		300	
4	4	Secunnies (27) - - -	1,296		1,296	
1	1	1st Tindal (27) - - -	324		324	
1	1	2nd do. (24) - - -	288		288	
1	1	Sailmaker (18) - - -	216		216	
1	1	Cassaub (16) - - -	192		192	
1	1	Officer's Cook (17) - -	204		204	
1	1	Bhandary (15) - - -	180		180	
1	1	Steward (15) - - -	180		180	
1	1	Topaz (15) - - -	180		180	
4	4	Lascars (20) - -	960		960	
4	4	Do. (18) - -	864		864	
4	4	Do. (17) - -	816		816	
12	12	Do. (15) - -	2,160		2,160	
		Bullock money - - -	...		...	
		Total P. V. "Fame" -	13,380	14,000	13,380	13,072
		P. V. "Coloroon."	6,690	...	...	7,434
		P. V. "Sarsuti."	13,380	12,000	13,380	12,704
		Extra Crew for Pilot Vessels -	1,348	1,000	2,696	...
		TOTAL PILOT VESSELS -	34,798	27,000	29,456	33,210
					...	
		STEAMER "GUIDE."				
1	1	Commander (400 to 500) - -	4,800		4,800	
1	1	Chief Officer (150) - -	1,800		1,800	
—	...	Store Allowance - - -	360		360	
1	1	Additional Chief Officer (150) -	1,800		1,800	
1	1	Chief Engineer (250 to 400) -	3,000		3,000	
—	...	Charge Allowance - - -	540		540	
1	1	Second Engineer (200) - -	2,400		2,400	
1	1	3rd Engineer (100) - -	1,200		1,200	
1	1	Serang (30) - - -	360		360	
1	1	Tindal (21) - - -	252		252	
1	1	Carpenter's Crew (25) - -	300		300	
3	3	Secunnies (25) - -	900		900	
2	2	Cassaub (16), (15) - - -	372		372	
2	2	Bhandaries (15) - - -	360		360	
1	1	Butler (15) - - -	180		180	
1	1	Cook (20) - - -	240		240	
1	1	Cuddy Servant (10) - -	120		120	
1	1	Topaz (15) - - -	180		180	
1	1	Mussalchi (8) - - -	96		96	
1	1	Commander's Servant (10) - -	120		120	
12	12	Lascars (15) - - -	2,160		2,160	
2	2	Boys (8) - - -	192		192	
1	1	Stoker Tindal (25) - - -	300		300	
12	12	Firemen (18) - - -	2,592		2,592	
2	2	Greasers (20) - - -	480		480	
2	2	Coal Trimmers (15) - -	360		360	
		Extra Crew - -	...		...	
		TOTAL STEAMER "GUIDE"	25,464	25,000	25,464	25,104
		PORT OFFICER'S STEAM LAUNCH "ENCHANTRESS"				
1	1	Engine Driver (30) - -	360		360	
1	1	Fireman (18) - - -	216		216	
1	1	Tindal (18) - - -	216		216	
2	2	Lascars (12) - - -	288		288	
		TOTAL PORT OFFICER'S STEAM LAUNCH "ENCHANTRESS" - -	1,080	1,000	1,080	1,080
		Carried over - -	61,342	53,000	56,000	59,394

21.—MARINE—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Salaries and Allowances of Officers and Men afloat—*contd.*				
Brought forward	61,342	53,000	56,000	59,394
Steam Launch "Active"	...		...	2,419
Port Officer's Gig	...		...	31
	61,342			2,450
Deduct—For rounding	*342*			
Total Salaries and Allowances of Officers and Men afloat	61,000	53,000	56,000	61,844
Victualling of Officers and Men afloat.				
Mess Allowance to Pilot Vessel Officers	3,000	12,000	2,400	7,625
Victualling Allowance to Pilot Vessel Crews	8,500		9,912	
Mess Allowance to Steamer "Guide" Officers	2,160	2,000	2,520	4,838
Bullock money	360	...	288	...
Victualling Allowance to Steamer in place of the "Guide" Crew	3,980	3,000	3,880	...
State Yacht "Rhotas" and "Bholio"	...	...	...	86
Total Victualling of Officers, &c.	18,000	17,000	19,000	12,549
Purchase of Marine Stores, &c.				
Building, Repair and Outfit (Materiel).				
Steamer "Florence"	450	1,000	...	710
Pilot Vessels	20,000	16,000	20,286	42,926
Bholio and State Yacht "Rhotas"	2,000	3,000	9,000	9,373
Steamer "Guide"	7,000	3,500	5,815	16,848
Steam Launch "Clytie"	900	500	1,516	501
Steam Launch "Hitty"	...	...	...	16
"Enchantress"	650	1,000	883	1,533
Total Building, Repair and Outfit (Materiel)	31,000	25,000	37,500	71,907
Building, Repair and Outfit (Personnel).				
State Yacht "Rhotas" and "Bholio"	2,000	3,000	9,000	8,502
Pilot Vessels	20,000	16,000	20,287	15,464
Steamer "Guide"	7,000	3,500	5,815	7,673
Steam Launch "Clytie"	900	500	1,515	303
"Enchantress"	650	1,000	883	971
Steam Launch "Hitty"	...	...	...	2
Steamer "Florence"	450	1,000	...	707
Steamer "Lorna"	...	...	...	3
Total Building, Repair and Outfit (Personnel)	31,000	25,000	37,500	33,625
Coal supplied to Ships and Vessels.				
Steamer "Florence"	490	...	...	389
Pilot Vessels	1,000	1,000	1,050	455
Steamer "Enchantress"	500	1,000	500	303
Steamer "Guide"	9,500	7,000	11,050	7,534
Steam Launch "Clytie"	500	1,000	400	140
Steam Launch "Lorna"	...	...	...	66
Steam Launch "Hitty"	...	...	...	13
State Yacht "Rhotas" and "Bholio"	10	...	...	9
Total Coal supplied to Ships and Vessels	12,000	10,000	13,000	8,909
Total Purchase of Marine Stores, &c.	74,000	60,000	88,000	1,14,441
Pilotage and Pilot Establishments.				
Earnings and Allowances of Pilots.				
Branch Pilots	47,000	45,000	41,600	44,778
Allowances to Masters and Mate Pilots	22,000	20,000	16,500	21,116
Allowance to Licensed and Apprenticed Leadsmen	10,000	10,000	15,000	9,416
Lead Money to Licensed and Apprenticed Leadsmen	3,000	3,000	4,000	2,664
Pilotage Allowance to Free List Pilots, Calcutta	3,50,000	3,20,000	3,00,000	3,51,663
Pilotage Allowance to Licensed Pilots, Calcutta	1,28,000	1,24,000	1,56,000	1,28,612
Pilotage Charges at Chittagong	9,316	8,000	10,640	8,307
Pilotage Charges at Balasore	1,000	1,000	1,000	996
Surgeon at the Sandheads	3,684	4,000	4,000	4,201
Total Earnings, &c., of Pilots	5,74,000	5,35,000	5,48,740	5,71,753
Mess, Passage and Miscellaneous.				
Mess-money of Pilots	12,350	12,000	11,260	12,347
Passage-money of Pilots	650	1,000	1,500	452
Value of Stores	100	500	280	78
Miscellaneous	1,180	1,000	1,500	1,025
Mess Allowance to Surgeon at the Sandheads (60)	720	500	720	...
Total Mess, Passage and Miscellaneous	15,000	15,000	15,260	13,902
Total Pilotage and Pilot Establishments	5,89,000	5,50,000	5,64,000	5,85,655

21.—MARINE—*continued.*

Numbers 1892-93.	Numbers 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Marine Establishments.				
		PORT OFFICER'S DEPARTMENT.	Rs.	Rs.	Rs.	Rs.
		Salary.				
		Port Officer - - - -	16,070	14,000	12,000	14,100
		Establishment.				
1	1	Clerk (250) - -	3,000	3,000	3,000	3,000
10	10	Clerks (less than 200) - -	6,972	7,000	7,116	7,560
13	13	Servants - - -	...	...		
		Total Establishment -	9,972	10,000	10,116	10,560
		Allowances.				
		Travelling Allowance - - -	128	...	200	75
		Supplies and Services.				
		Value of Ordnance Stores - -	...		...	...
		Value of Mathematical Stores - -	200		...	218
		Dockyard Services and Supplies - -	...		...	...
		Purchase of Books - - -	...		396	...
		Petty Construction and Repairs - -	630		300	...
		Total Supplies and Services -	830	400	696	218
		Contingencies.				
		Subscription to Newspapers - -	...	...	...	217
		Telegram Charges - - -	350	300	...	345
		Postage Charges - - - -	300	300	...	283
		Rents, Rates, and Taxes - - -	900	1,000	900	723
		Office Expenses and Miscellaneous - -	1,650	2,000	2,088	1,834
		Total Contingencies. -	3,200	3,600	2,988	3,402
		TOTAL PORT OFFICER'S DEPARTMENT -	30,200	28,000	26,000	28,355
		CHARGES FOR THE SURVEY OF STEAM VESSELS AT CALCUTTA.				
		Salaries.				
2	2	Surveyor and Assistant Surveyor (1—1,000, 1—500 to 650) - -	18,720	17,500	18,000	17,758
		Establishment.				
1	1	Clerk - - - -	612	500	612	582
1	1	Servant - - -				
		Travelling Allowance - -	1,000	1,000	1,240	715
		Contingencies - - -	371	500	148	848
		Steam Launch "Florence" - -	897	500	600	972
		TOTAL SURVEY CHARGES -	21,600	20,000	20,600	20,875
		MARINE COURT.				
1	1	Judge (200) - - -	2,400	2,500	2,400	2,400
		Contingencies - - -	600	500	1,000	325
		TOTAL MARINE COURT -	3,000	3,000	3,400	2,725
		SHIPPING MASTER.				
		Salaries.				
1	1	Deputy Shipping Master (500—600) -	6,960	6,000	6,572	6,520
1	1	Assistant Shipping Master (350—400) -	4,800	4,000	4,800	4,790
		Total Salaries -	11,760	10,000	11,372	11,310
		Establishment.				
9	12	Clerks (less than 200) - -	5,460	5,500	4,740	4,871
8	9	Servants - - -	732	500	732	729
		Total Establishment -	6,192	6,000	5,472	5,600
		Allowances.				
		Travelling Allowances - - -	360	360	360	360
		Supplies and Services.				
		Remuneration to Examiners - -	3,595	3,640	3,503	3,653
		Contingencies.				
		Rents, Rates, and Taxes - - -	643	500	643	491
		Postage Charges - - -	50		50	32
		Miscellaneous - - -	600	500	600	523
		Total Contingencies -	1,293	1,000	1,293	1,046
		TOTAL SHIPPING MASTER -	23,200	21,000	22,000	21,969
		Total Marine Establishments -	78,000	72,000	72,000	73,924

21.—MARINE—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Miscellaneous.	Rs.	Rs.	Rs.	Rs.
MISCELLANEOUS CHARGES.				
Mooring Line	14,286	15,000	14,286	10,742
Harbour Master's Fees	1,400	1,000	1,400	2,146
Life-boat Establishment at Goalundo	696	600	696	509
Shipping Fees and Sundries	673	580	1,000	566
Clerk for Leadsmen's quarters	300	300	300	1,145
Servants	720	720	720	
Allowance to Port Commissioners for collecting Pilotage Bills	2,800	2,800	2,800	2,800
Fees to Masters of Merchant Vessels for sitting on Courts of Enquiry	1,000	1,000	1,000	675
Contributions to Port Funds	12,000	12,000	15,000	10,000
House-rent	3,000	3,000	3,000	1,896
Renewal of Tents and Furniture	125		125	
Miscellaneous	4,000	5,000	3,673	16,544
Total Miscellaneous	41,000	42,000	44,000	47,023

22.—EDUCATION.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
Direction	63,000	63,000	64,000	63,866
Inspection	3,55,000	3,55,000	3,61,000	3,55,592
Government Colleges { General	5,20,000	5,12,000	5,26,000	5,26,593
Government Colleges { Professional	1,21,000	1,14,000	1,14,000	1,27,357
Government Schools { General	5,45,000	5,27,000	5,39,000	5,46,736
Government Schools { Special	1,45,000	1,47,000	1,46,000	1,43,682
Grants-in-aid	5,89,000	5,73,000	5,98,000	5,59,658
Scholarships	1,93,000	1,94,000	1,81,000	1,93,067
Miscellaneous	40,000	42,000	35,000	33,503
Refunds	2,000	3,000	2,000	1,522
TOTAL PROVINCIAL	25,73,000	25,30,000	25,66,000	25,51,576
LOCAL.				
Inspection	2,45,000	2,45,000	2,50,000	2,62,613
Government Schools { General	93,000	93,000	85,000	82,421
Government Schools { Special	...	...	...	10,921
Grants-in-aid	6,90,000	6,90,000	7,05,000	7,25,616
Scholarships(a)	20,000	20,000	10,000	19,548
Miscellaneous(a)	11,000	11,000	6,000	9,836
Refunds	1,000	1,000	1,000	935
TOTAL LOCAL	10,60,000	10,60,000	10,57,000	11,11,890
TOTAL	36,33,000	35,90,000	36,23,000	36,63,466

(a) Details should be given in future estimates.

DETAILS.

Numbers. 1892-93.	Numbers. 1893-94.	Direction.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Salary.	Rs.	Rs.	Rs.	Rs.
1	1	Director of Public Instruction (2,000—2,500)	27,600	27,600	30,000	30,000
		Establishment.				
2	2	Clerks (200 and over)	7,200	27,000	7,200	25,655
25	26	Clerks (less than 200)	19,825		18,880	
14	14	Servants	1,308	1,200	1,308	1,252
1	1	Clerk*	180		180	...
		Temporary Establishment	250		200	334
			28,763		27,768	
		Deduct—Probable Savings	553		338	
		Total Establishment	28,210	28,200	27,430	27,241
		Allowances.				
		Travelling and Tentage Allowances		1,000		1,005
		Hill Journey ditto		1,000		1,172
		Total Allowances	2,000	2,000	1,500	2,177
		Carried over	57,810	57,800	58,930	59,418

*For Orissa Text-book Committee.

22.—EDUCATION—*continued.*

Numbers 1892-93	Numbers 1893-94	Details	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Direction—*continued.*	Rs.	Rs.	Rs.	Rs.
		Brought forward	57,810	57,800	58,930	59,418
		Contingencies.				
		Liveries of Peons	190	200	70	...
		Purchase of Books and Publications		...		237
		Purchase and Repair of Furniture		400		1,901
		Postage Charges		2,000		173
		Telegram Charges	5,000	400	5,000	...
		Purchases		...		...
		Rents, Rates, and Taxes		200		169
		Office Expenses and Miscellaneous		2,000		1,968
		Total Contingencies	5,190	5,200	5,070	4,448
		Total Direction	63,000	63,000	64,000	63,866
		Inspection.				
		INSPECTION, PROVINCIAL.				
		INSPECTOR OF EUROPEAN SCHOOLS.				
		Salaries.				
1	1	Inspector (600—700)	7,850	10,000	7,250	10,200
1	1	Assistant Inspector (300)	3,600	3,600	3,600	3,600
		Total Salaries	11,450	13,600	10,850	13,800
		Establishment.				
4	4	Clerks	1,665	1,500	1,605	1,545
4	4	Servants	360	500	360	458
		Total Establishment	2,025	2,000	1,965	2,003
		Allowances.				
		Travelling Allowance	4,000	4,000	4,000	3,659
		Contingencies.				
		Purchase of Books	15	...	15	...
		Rents, Rates, and Taxes		400		375
		Tour Charges		...		...
		Purchase and Repair of Furniture		100		76
		Postage Charges	622	200	555	109
		Telegram Charges		50		22
		Petty Construction and Repairs		...		...
		Office Expenses and Miscellaneous		300		353
		Total Contingencies	637	1,050	570	935
		TOTAL INSPECTOR OF EUROPEAN SCHOOLS	18,112	20,650	17,385	20,397
		OTHER INSPECTORS.				
		Salaries.				
1	2	Inspector (1,500)	36,000	53,000	18,000	52,924
1		Ditto (1,250)	...		15,000	
2	1	Ditto (500 and upwards)	6,980		14,062	
1	1	Ditto (400—500)	6,000		6,000	
1	2	Joint Inspector (400—500)	10,800	36,000	5,980	35,908
1	1	Assistant ditto (400—500)	5,840		5,840	
4	3	Ditto Inspectors (300—400)	13,920		18,720	
5	6	Ditto ditto (200—300)	19,220		15,920	
6	6	Deputy ditto (200—300)	19,740	97,000	20,940	97,018
16	12	Ditto ditto (150—200)	29,250		38,700	
22	24	Ditto ditto (100—150)	41,510		38,560	
2	5	Ditto ditto (75—100)	5,675		2,225	
1	1	Ditto Inspectress (200—300)	3,600		3,600	...
52	52	Sub-Inspectors	39,995	36,000	39,245	36,168
			2,38,530		2,42,792*	
		Deduct—Probable Savings	*19,905*		*12,792*	
		Total Salaries	2,18,625	2,22,000	2,30,000	2,22,018
		Establishment.				
34	34	Clerks	19,485	20,000	19,066	19,523
8	8	Book Mohurirs	828	800	828	812
85	85	Servants	5,556	5,200	5,556	5,346
		Temporary Establishment			25,450	
		Deduct—Probable Savings			*162*	
		Total Establishment	25,869	26,000	25,288	25,681
		Carried over	2,44,494	2,48,000	2,55,288	2,47,699
			18,112	20,650	17,385	20,397

22.—EDUCATION—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Inspection—*contd.*				
Inspection, Provincial—Brought forward -	18,112	20,650	17,385	20,397
Other Inspectors—Brought forward -	2,44,494	2,48,000	2,55,288	2,47,699
Allowances.				
Travelling Allowances of Inspectors, and Joint and Assistant Inspectors - - -	20,000	18,000	18,000	18,344
Travelling Allowances of Deputy and Sub-Inspectors - - - -	50,830	50,000	50,000	49,999
House Allowance - - -	360	200	...	120
Total Allowances -	71,190	68,200	68,000	68,463
Supplies and Services.				
Purchase of Tents - - -	375	300	...	476
Petty Construction and Repairs - -	...	500	...	542
Total Supplies and Services -	375	800	...	1,018
Contingencies.				
Purchase of Books and Publications - -	72	100	60	117
Rents, Rates, and Taxes - - -	5,666	4,500	5,500	4,665
Postage Charges - - - -		8,000		8,014
Telegram Charges - - -		200		286
Tour Charges - - - -		50		116
Purchase and Repair of Furniture - -	15,091	2,000	14,767	2,120
Repair of Tents - - - -		...		...
Office Expenses and Miscellaneous - -		2,500		2,697
Total Contingencies -	20,829	17,350	20,327	18,015
Total other Inspectors -	3,36,888	3,34,350	3,43,615	3,35,195
Total Inspection, Provincial -	3,55,000	3,55,000	3,61,000	3,55,592
Inspection, Local - -	2,45,000	2,45,000	2,50,000	2,62,613
Total Inspection -	6,00,000	6,00,000	6,11,000	6,18,205
Government Colleges, General.				
Arts Colleges (English and Oriental).				
English Colleges.				
Salaries.				
1 / 1 Principal 1,250 to 1,500 - -	17,000	88,000	18,000	88,155
2 / 2 Principals 1,000 to 1,250 - -	29,000		30,000	
1 / 1 Principal (1,000) - -	12,000		12,000	
3 / 3 Principals (500—750) - -	24,000		22,800	
28 / 27 Professors (salaries varying) -	2,19,350		2,38,215	
8 / 8 Assistant Professors (salaries varying) -	21,760		23,860	
22 / 24 Lecturers and Assistant Lecturers (salaries varying) - - -	39,438	2,82,000	37,738	2,85,592
17 / 1 Teacher above 200 - -	5,500		13,166	
17 / 16 Teachers (less than 200) - -	10,990			
1 / 1 Pandit ditto - -	600		600	
6 / 6 Moulvies ditto - -	5,210		5,090	
	3,84,848		4,01,469	
Deduct—Probable Savings -	*22,848*		*31,469*	
Total Salaries -	3,62,000	3,70,000	3,70,000	3,73,747
Establishment.				
1 / 1 Clerk (above 200) - -	11,011	15,000	10,641	15,275
20 / 20 Clerks and Librarians (less than 200) -				
Deduct—Amount transferred to Government Schools, General—High Schools (page 83) -	*3,540*	*3,500*	*3,300*	*3,548*
	7,471	11,500	7,341	11,727
114 / 113 Servants - - -	8,520	10,000	8,544	10,205
Deduct—Amount transferred to Government Schools, General—High Schools (page 83) -	*2,268*	*3,500*	*2,286*	*3,528*
	6,252	6,500	6,258	6,677
Total Establishment -	13,723	18,000	13,599	18,404
Allowances.				
Travelling Allowances - - -	300	200	373	207
Carried over -	3,76,023	3,88,200	3,83,972	3,92,358

22.—EDUCATION—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Government Colleges, General—*contd.*	Rs.	Rs.	Rs.	Rs.
ARTS COLLEGES (ENGLISH AND ORIENTAL)—*contd.*				
ENGLISH COLLEGES—Brought forward	3,76,023	3,88,200	3,83,972	3,92,358
Supplies and Services.				
Grants to Libraries	4,932	4,500	4,932	4,619
Value of Mathematical Stores	...		...	...
Petty Repairs	...		...	...
Total Supplies and Services.	4,932	4,500	4,932	4,619
Contingencies.				
Rents, Rates, and Taxes	3,301	3,000	3,301	2,993
Purchase and Repair of Furniture		500		712
Postage Charges		150		140
Telegram Charges	10,177	50	9,055	56
Subscription to Newspapers		100		134
Office Expenses and Miscellaneous		5,500		5,715
Total Contingencies	13,478	9,300	12,356	9,750
TOTAL ENGLISH COLLEGES	3,94,433	4,02,000	4,01,260	4,06,727
BETHUNE GIRLS' SCHOOL.				
Salaries.				
College Department.				
1893-94: 1 — Lady Superintendent (200—300)	2,660	2,400	2,400	2,400
1892-93: 1; 1893-94: 3 — Professors (less than 200)	4,405		4,185	
1892-93: 3; 1893-94: 1 — Professor (50)	600		600	
Total College Department	7,665		7,185	
School Department.				
1892-93: 4; 1893-94: 4 — Masters	1,920		1,920	
1892-93: 5; 1893-94: 5 — Mistresses	2,880	10,500	2,880	10,517
1892-93: 2; 1893-94: 2 — Matrons	384		384	
1892-93: 2; 1893-94: 2 — Pandits	840		840	
Total School Department	6,024		6,024	
	13,689		13,209	
Deduct—Probable Savings	*89*		*209*	
Total Salaries	13,600	12,900	13,000	12,917
Establishment.				
1892-93: 1; 1893-94: 1 — Clerk	240	200	240	240
1892-93: 36; 1893-94: 36 — Servants	3,090	3,000	3,054	2,953
Total Establishment	3,330	3,200	3,294	3,193
Allowances.				
Allowance to Doctor	150	100	150	
Supplies and Services.				
Boarding Charges	4,500	1,000	4,500	1,091
Contingencies.				
Rents, Rates, and Taxes	1,849	2,000	1,506	1,591
Office Expenses and Miscellaneous	5,000	6,000	5,000	6,496
Total Contingencies	6,849	8,000	6,506	8,087
TOTAL BETHUNE GIRLS' SCHOOL	28,429	25,200	27,450	25,288
Carried over	4,22,862	4,27,200	4,28,710	4,32,015

22.—EDUCATION—*continued.*

Numbers. 1892-93.	Numbers. 1893-94	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Government Colleges, General—*contd.*				
		Brought forward -	4,22,862	4,27,200	4,28,710	4,32,015
		ORIENTAL COLLEGES.				
		SANSCRIT COLLEGE.				
		Salaries.				
		College Department.				
1	1	Principal (1,000) - - -	12,000	12,000	12,000	12,000
2	2	Professors - - -	3,600		3,600	
1	1	Assistant Professor - -	885		825	
2	2	Lecturer and Assistant Lecturer -	4,200		4,800	
		Total College Department -	20,685	16,000	21,225	20,584
		School Department				
1	1	Assistant Professor - - -	1,200		1,175	
1	1	Master (200) - - -	2,400		2,400	
5	7	Masters - - -	5,235		5,055	
6	6	Pandits - - -	2,880		2,820	
		Total School Department -	11,715		11,450	
			32,400		32,675	
		Deduct—Probable Savings -	*192*		*75*	
		Total Salaries -	32,208	28,000	32,600	32,584
		Establishment.				
2	2	Clerks - - - -	1,440	1,400	1,380	1,390
1	1	Librarian - - -	360	300	360	360
9	9	Servants - - -	672	700	672	698
		Total Establishment -	2,472	2,400	2,412	2,448
		Allowances.				
		Travelling Allowance - - -	...	500	...	508
		Supplies and Services.				
		Prizes - - - -	150	100	150	150
		Grants to Libraries - - -	600	600	600	600
		Special Charges for compiling a new Catalogue of Sanscrit Manuscripts - - -	2,032	...	2,032	...
		Subscription to Newspapers - -	...	...	...	25
		Total Supplies and Services -	2,782	700	2,782	775
		Contingencies.				
		Rents, Rates and Taxes - - -	982		982	...
		Repair of Furniture - - -	600	100	444	170
		Postage Charges - - - -		...		5
		Office Expenses and Miscellaneous - -		300		225
		Total Contingencies -	1,582	400	1,426	400
		TOTAL SANSCRIT COLLEGE -	39,044	32,000	39,220	36,715
		CALCUTTA MADRASSA.				
		Salaries.				
		College Department.				
1	1	Principal (750) - -	9,000	9,000	9,000	8,835
		School Department.				
1	1	Master (200 and over) - -	6,000		5,820	
14	14	Masters (less than 200) - -	10,320		10,800	
1	1	Moulvie (300—400) - -	4,800	25,000	4,800	29,180
12	12	Moulvies (less than 200) - -	7,929		7,869	
1	1	Teacher - - - -	300		300	
1	1	Pandit - - - -	360		360	
		Total School Department -	29,709		29,949	
			38,709		38,949	
		Deduct—Probable Savings -	*709*		*940*	
		Total Salaries -	38,000	34,000	38,009	38,015
		Establishment.				
4	4	Clerks and Librarian - -	1,920	2,000	2,100	2,109
17	17	Servants - - -	1,302	1,000	1,302	1,294
		Total Establishment -	3,222	3,000	3,402	3,403
			41,222	37,000	41,411	41,418
		Carried over	39,044	32,000	39,220	36,715
			4,22,862	4,27,200	4,28,710	4,32,015

22.—EDUCATION—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Government Colleges, General—*contd.*				
Brought forward -	4,22,862	4,27,200	4,28,710	4,32,015
ORIENTAL COLLEGES—Brought forward -	39,044	32,000	39,220	36,715
CALCUTTA MADRASSA—Brought forward -	41,222	37,000	41,411	41,418
Supplies and Services.				
Boarding-House Establishment and Messing -	...	2,000	...	1,800
Prizes - - - -	390	300	390	390
Grants to Libraries - - -	360	200	480	471
Grants towards the maintenance of night studies -	480	100	360	150
Total Supplies and Services -	1,230	2,600	1,230	2,811
Contingencies.				
Rents, Rates and Taxes - - -	3,942	2,200	3,762	2,282
Repair of Furniture - - -	1,200	1,000	1,167	...
Postage Charges - - - -				5
Office Expenses and Miscellaneous - -				937
Total Contingencies -	5,142	3,200	4,929	3,224
TOTAL CALCUTTA MADRASSA -	47,594	42,800	47,570	47,453
TOTAL ORIENTAL COLLEGES -	86,638	74,800	86,790	84,168
EXPENDITURE ON PETTY CONSTRUCTION IN GOVERNMENT COLLEGES, GENERAL, PAID FROM THE EDUCATIONAL BUDGET—				
English Colleges . - - -	...	...	...	323
EXPENDITURE ON FURNITURE AND APPARATUS IN GOVERNMENT COLLEGES, GENERAL, PAID FROM THE EDUCATIONAL BUDGET—				
Other Stores (locally purchased)—				
English Colleges - - -				7,362
Oriental Colleges - - -	10,500	10,000		2,725
TOTAL EXPENDITURE ON FURNITURE AND APPARATUS, &c.	10,500	10,000	10,500	10,087
Total Govt. Colleges, General .	5,20,000	5,12,000	5,26,000	5,26,593

Numbers. 1892-93.	Numbers. 1893-94.					
		Government Colleges, Professional.				
		LAW COLLEGES.				
6	6	Law Lecturers - - -	8,800	9,000	9,300	7,306
		CIVIL ENGINEERING COLLEGE, HOWRAH.				
		Workshops				
		One-third of salaries of three Foremen (*a*)	2,640		2,640	
1	1	European Instructor (180—220) -	2,250		2,130	
2	2	Native Instructors (50) - -	1,200		1,200	
5	5	Ditto (40—50) - -	2,850		2,850	
1	1	Native Instructor (40) - -	480		480	
2	2	Native Instructors (25) - -	600		600	
		Materials and Tools for 200 Students at Rs30 each - - -	8,750		6,000	
			18,770			
		Deduct—Probable Savings -	*859*			
			17,911	16,000	15,900	13,876
		Salaries.				
1	1	Principal (1,250) - -	12,550	12,000	12,000	12,395
1	1	Professor (1,000) - -	11,650	36,000	11,050	37,554
1	1	Ditto (500—750) - -	6,800		6,000	
1	1	Ditto (200—300) - -	3,600		3,600	
1	1	Lecturer in Physical Science (200—300)	2,400		1,200	
1	1	Assistant Lecturer - -	2,400		2,400	
2	2	Masters - - -	5,400		5,390	
1	1	Teacher of Drawing (500) - -	6,000		6,000	
...	1	Gymnastic Teacher - -	480		...	
			51,280		47,640	
		Deduct—Probable Savings -	*600*		*674*	
		Total Salaries -	50,680	48,000	46,966	49,949
		Establishment.				
5	5	Clerks - - - -	3,020	3,600	2,940	3,490
1	1	Draftsman - - -	600		600	
1	1	Compounder - - -	144		144	
1	1	Fitter - - - -	360		360	
...	2	Chemical Assistants - -	840			
36	37	Servants - - -	3,204	3,000	3,096	3,023
		Temporary Establishment - -	480	400	...	381
		Total Establishment -	8,648	7,000	7,140	6,894
		Carried over -	77,239	71,000	70,006	70,719
			8,800	9,000	9,300	7,306

(*a*) The remaining two-thirds is Public Works charge.

22.—EDUCATION—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Government Colleges, Professional—*contd.*				
Civil Engineering College, Howrah—Brought forward	8,800	9,000	9,300	7,306
	77,239	71,000	70,006	70,719
Allowances.				
Travelling Allowances - -	2,000	2,000	2,000	1,955
Allowance to Roman Catholic Priest - -	600	...	600	...
Ditto Drill Sergeant for doing Steward's duties - - -	360		360	...
Allowance to Monitors - - -	600	500	600	547
Ditto Medical Officers in Charge -	...	1,000	...	863
Total Allowances -	3,560	3,500	3,560	3,365
Supplies and Services.				
Subscription to Newspapers- - -	...	100	...	...
Purchase of Tents - - -		1,000	...	926
Library Allowances - - -	600	600	600	579
Survey ditto - - -	2,000	3,000	2,000	2,782
Model ditto - - -	600		600	
Cost of Medical Stores - - -	100	100	100	563
Boarding Charges - - -	20,000	18,000	20,000	20,708
Charges for Chemicals - - -	240	200	240	658
Total Supplies and Services -	23,540	23,000	23,540	26,216
Contingencies.				
Purchase of Books - - -	...	...	...	...
Rents, Rates and Taxes - - -	3,001	2,100	3,001	1,039
Postage Charges - - -	3,360	100	3,093	106
Telegram Charges - - -		500		524
Office Expenses and Miscellaneous - -		3,600		13,345
Total Contingencies -	6,361	6,300	6,094	15,014
Total Civil Engineering College, Howrah -	1,10,700	1,03,800	1,03,200	1,15,314
Expenditure on Petty Construction in Government Colleges, Professional, paid from the Educational Budget— Engineering College - - -	...	...	...	96
Expenditure on Furniture and Apparatus in Government Colleges, Professional, paid from the Educational Budget— Engineering College - - -	1,500	1,200	1,500	4,641
Total Government Colleges, Professional -	1,21,000	1,14,000	1,14,000	1,27,357
Government Schools, General.				
Govt. Schools, General, Provincial. *District School Committees*				
Establishment.				
Numbers. 1892-93. 5 / 1893-94. 5 — Clerks - - - -	1,740	1,740	1,740	1,734
Numbers. 1892-93. 5 / 1893-94. 5 — Servants - - -	186	160	186	42
Total Establishment -	1,926	1,900	1,926	1,776
Allowances.				
Travelling Allowances - - -	540	50	540	25
Contingencies.				
Postage Charges - - - -	400	200		152
Office Expenses and Miscellaneous - -		200		173
Total Contingencies -	400	400	400	325
	2,866		2,866	
Deduct—Probable Savings -	*266*		*266*	
Total District School Committees -	2,600	2,350	2,600	2,126
High Schools.				
Collegiate Schools.				
Salaries.				
Numbers. 1892-93. 1 / 1893 1 — Master (400—500) - -	6,000		6,000	
Numbers. 1892-93. 3 / 1893 3 — Masters (200—300) - -	10,180		10,540	
Numbers. 1892-93. 1 / 1893 1 — Master (200) - - -	2,400		2,400	
Numbers. 1892-93. 113 / 1893 112 — Masters (less than 200) - -	70,155		70,920	
	88,735		89,860	
Deduct—Probable Savings -	*1,735*		*1,860*	
Total Salaries -	87,000	80,000	88,000	85,498
Establishment.				
Amount transferred from "Government Colleges, General"—"English Colleges".				
Clerks (page 77) - -	3,540	3,500	3,300	3,548
Servants (Ditto) - -	2,268	3,500	2,286	3,528
Numbers. 1892-93. 10 / 1893 11 — Servants directly under Government Schools - - -	792	700	732	...
Total Establishment -	6,600	7,700	6,318	7,076
Carried over -	93,600	87,700	94,318	92,574
	2,600	2,350	2,600	2,126

22.—EDUCATION—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
GOVERNMENT SCHOOLS, GENERAL, PROVINCIAL—*contd.*				
Brought forward	2,600	2,350	2,600	2,126
HIGH SCHOOLS—contd.				
Collegiate Schools—Brought forward	93,600	87,700	94,318	92,574
Allowances.				
Travelling Allowances	50	100	50	73
Supplies and Services.				
Prizes	740	500	740	507
Library Allowances	672	600	672	673
Total Supplies and Services	1,412	1,100	1,412	1,180
Contingencies.				
Rents, Rates and Taxes	1,042	1,000	1,001	831
Postage Charges	} 1,586	50		28
Office Expenses and Miscellaneous		2,200	1,586	2,718
Subscription to Newspapers				2
Total Contingencies	2,628	3,250	2,587	3,579
Total Collegiate Schools	97,690	92,150	98,367	97,406
Hindu School.				
Salaries.				
1892-93: 1 — Master (300)	3,600		3,600	
1892-93: 14, 1893-94: 15 — Masters (less than 200)	11,160		9,635	
Total Salaries	14,760	13,000	13,235	
Establishment.				
1892-93: 1, 1893-94: 1 — Clerk and Librarian (25)	300		300	
1892-93: 10, 1893-94: 10 — Servants	732		732	
Total Establishment	1,032	1,000	1,032	
	15,792		14,267	
Deduct—Probable Savings	92		67	
Total Salaries and Establishment	15,700	14,000	14,200	
Supplies and Services.				
Grants to Library	100	100	100	
Purchase of Books, &c.	50	...	...	
Total Supplies and Services	150	100	100	
Contingencies.				
Rents, Rates and Taxes	997	900	982	
Postage Charges	} 550		...	
Office Expenses and Miscellaneous		600	556	
Total Contingencies	1,547	1,500	1,538	
Total Hindu School	17,397	15,600	15,838	
Hare School.				
Salaries.				
1892-93: 1, 1893-94: 1 — Master (500)	6,000		6,000	
1892-93: 1, 1893-94: 1 — Ditto (200)	2,400		2,400	
1892-93: 17, 1893-94: 18 — Masters (less than 200)	12,055		10,195	
Total Salaries	20,455	18,000	18,595	
Establishment.				
1892-93: 1, 1893-94: 1 — Clerk and Librarian (25)	300	300	300	
1892-93: 9, 1893-94: 9 — Servants	672	600	672	
Total Establishment	972	900	972	
	21,427		19,567	
Deduct—Probable Savings	27		67	
Total Salaries and Establishment	21,400	18,900	19,500	
Supplies and Services.				
Prizes	136	150	136	
Grants to Library	100	100	100	
Total Supplies and Services	236	250	236	
Contingencies				
Rents, Rates and Taxes	585	600	585	
Postage Charges	} 550			
Office Expenses and Miscellaneous		500	556	
Total Contingencies	1,135	1,100	1,141	
Total Hare School	22,771	20,250	20,877	*
Carried over	1,37,858	1,28,000	1,35,082	97,406
	2,600	2,350	2,600	2,126

* Actuals included under District Schools.

22.—EDUCATION—*continued.*

Numbers 1892-93.	Numbers 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		GOVERNMENT SCHOOLS, GENERAL, PROVINCIAL—*contd.*				
		Brought forward -	2,600	2,350	2,600	2,126
		HIGH SCHOOLS—Brought forward -	1,37,858	1,28,000	1,35,082	97,406
		District Schools.				
		Salaries.				
10	10	Masters (200 and over) - -	26,200		25,500	
436	437	Ditto (less than 200) - -	2,17,693		2,18,564	
			2,43,893		2,44,064	
		Deduct—Probable Savings -	*259*		*64*	
		Total Salaries -	2,43,634	2,50,000	2,44,000	(a) 2,90,882
		Establishment.				
15	15	Clerks and Librarians - -	3,948	5,000	3,924	5,316
1	1	Compounder - - ..	144	200	144	
164	165	Servants - - -	10,056	9,800	9,762	12,147
		Temporary Establishment - -				
		Total Establishment -	14,148	15,000	13,830	17,463
		Allowances.				
		House Allowance to Head Master, Collinga Branch School - - -	480	500	480	
		Travelling Allowances - - -	1,000	1,000	500	
		Total Allowances -	1,480	1,500	980	1,201
		Supplies and Services.				
		Prizes - - - -	2,785	2,500	2,785	2,477
		Library Allowances - - -	2,606	3,000	2,660	3,723
		Total Supplies and Services -	5,391	5,500	5,445	6,200
		Contingencies.				
		Rents, Rates, and Taxes - - -	4,004	4,000	3,905	6,115
		Purchase and Repair of Furniture - -		100		70
		Postage Charges - - -		500		452
		Telegram Charges - - -	3,723	...	3,874	...
		Office Expenses and Miscellaneous - -		3,400		8,190
		Subscription to Newspapers - -		...		15
		Total Contingencies -	7,727	8,000	7,779	14,842
		Total District Schools -	2,72,380	2,80,000	2,72,034	3,30,588
		TOTAL HIGH SCHOOLS -	4,10,238	4,08,000	4,07,116	4,27,994
		MIDDLE CLASS SCHOOLS.				
		English.				
		Salaries.				
18	18	Masters - - -	5,952		6,048	1,754
		Establishment.				
		Clerk - - - -	...		...	...
2	2	Servants - - -	120		120	...
			6,072		6,168	
		Deduct—Probable Savings -	*2,072*		*68*	
		Total Salaries and Establishment -	4,000	6,000	6,100	1,754
		Supplies and Services.				
		Prizes - - - -	76	50	76	...
		Contingencies.				
		Rents, Rates, and Taxes - - -			...	
		Postage Charges - - -			564	
		Office Expenses and Miscellaneous - -				
		Total Contingencies -	564	600	564	...
		Total Middle Class, English -	4,640	6,650	6,740	1,754
		Middle Class, Vernacular.				
		Salaries.				
111	111	Masters - - -	20,496		20,604	
		Deduct—Probable Savings -	*496*		*604*	
			20,000	20,000	20,000	21,205
		Establishment.				
2	2	Clerks - - -	300	300	300	324
29	30	Servants - - -	1,566	1,500	1,464	1,623
		Total Establishment -	1,866	1,800	1,764	1,947
			21,866	21,800	21,764	23,152
		Carried over -	4,17,478	4,17,000	4,16,456	4,31,874

(a) Includes charges for Hindu and Hare Schools.

22.—EDUCATION—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
GOVERNMENT SCHOOLS, GENERAL, PROVINCIAL—*contd.*	Rs.	Rs.	Rs.	Rs.
Brought forward	4,17,478	4,17,000	4,16,456	4,31,874
Middle Class, Vernacular—Brought forward	21,866	21,800	21,764	23,152
Allowances.				
Travelling Allowances	50	50	50	40
Supplies and Services.				
Prizes	159		159	196
Library Grants	124		118	10
Total Supplies and Services	283	250	277	206
Contingencies.				
Rents, Rates, and Taxes	1,738	1,800	1,731	417
Purchase and Repair of Furniture				10
Postage Charges	626	700	602	1,104
Telegram Charges				
Office Expenses and Miscellaneous				
Total Contingencies	2,364	2,500	2,333	1,531
Circle Pundits	26,772	26,000	29,500	28,234
Rewards to Gurus	2,600	3,000		14,055
Miscellaneous	148	400		605
Total Middle Class, Vernacular	54,083	54,000	53,924	67,823
GIRLS' SCHOOL.				
Eden Female School, Dacca.				
Salaries.				
Numbers. 1892-93: 1; 1893-94: 1 — Head Mistress (200 to 300)	3,200		2,960	
Numbers. 1892-93: 5; 1893-94: 5 — Mistresses	1,560		2,040	
Total Salaries	4,760	5,000	5,000	4,599
Establishment.				
Numbers. 1892-93: 6; 1893-94: 6 — Servants	276	300	276	299
	5,036		5,276	
Deduct—Probable Savings	*36*		*76*	
Total Salaries and Establishment	5,000	5,300	5,200	4,898
Contingencies.				
Rents, Rates, and Taxes	840	600	840	840
Postage Charges	500	100	500	...
Office Expenses and Miscellaneous			...	424
Total Contingencies	1,340	700	1,340	1,264
TOTAL GIRLS' SCHOOL	6,340	6,000	6,540	6,162
BOARDING SCHOOLS.				
Kurseong Boarding School.				
Salaries.				
Numbers. 1892-93: 1; 1893-94: 1 — Master (above 200)	3,120		3,000	
Numbers. 1892-93: 5; 1893-94: 5 — Masters (less than 200)	5,760		5,640	
Total Salaries	8,880	8,500	8,640	8,345
Establishment.				
Numbers. 1892-93: 28; 1893-94: 26 — Servants	3,396	3,500	3,588	3,496
	12,276		12,228	
Deduct—Probable Savings	*76*		*28*	
	12,200	12,000	12,200	11,841
Allowances.				
Allowance to Chaplain	600	600	600	600
Supplies and Services.				
Prizes	100	100	100	100
Library Grants	100	100	100	...
Boarding Charges	14,000	14,200	14,000	14,298
Total Supplies and Services	14,200	14,400	14,200	14,398
Contingencies.				
Rents, Rates, and Taxes	730	1,000	694	694
Postage Charges	1,333	2,000	1,333	85
Telegram Charges				...
Office Expenses and Miscellaneous				276
Total Contingencies	2,063	3,000	2,027	1,055
Total Kurseong Boarding School	29,063	30,000	29,027	27,894
Carried over	29,063	30,000	29,027	27,894
	4,77,901	4,77,000	4,76,920	5,05,859

22.—EDUCATION—*continued.*

Numbers. 1892-93.	Numbers. 1893-94	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		GOVERNMENT SCHOOLS, GENERAL, PROVINCIAL—*contd.*	Rs.	Rs.	Rs.	Rs.
		Brought forward -	4,77,901	4,77,000	4,76,920	5,05,859
		BOARDING SCHOOLS—Brought forward -	29,063	30,000	29,027	27,894
		Other Boarding Schools.				
		Salaries.				
14	14	Masters (less than 200) - -	6,960	6,800	6,700	3,768
		Establishment.				
11	11	Servants - - -	918	1,000	918	544
			7,878		7,618	
		Deduct—Probable Savings -	*78*		*18*	
		Total Salaries and Establishments -	7,800	7,800	7,600	4,312
		Travelling Allowance - - -	...	...	...	22
		Supplies and Services.				
		Prizes - - - -	50	50	50	...
		Library Grants - - -	134	50	134	50
		Boarding Charges - - -	2,598	3,000	2,950	1,310
		Total Supplies and Services -	2,782	3,100	3,134	1,360
		Contingencies.				
		Rents, Rates, and Taxes - - -	171	200	171	171
		Postage Charges - - -				17
		Telegram Charges - - -	944	900	944	...
		Office Expenses and Miscellaneous - -				746
		Total Contingencies	1,115	1,100	1,115	934
		Total other Boarding Schools -	11,697	12,000	11,849	6,628
		TOTAL BOARDING SCHOOLS -	40,760	42,000	40,876	34,522
		PRIMARY SCHOOLS FOR BOYS AND GIRLS				
		Lower Class Vernacular.				
		Salaries.				
4	4	Masters - - -	384	380	384	368
		Supplies and Services.				
		Prizes - - - -	48	50	48	...
		Contingencies.				
		Postage Charges - - -				2
		Office Expenses and Miscellaneous - -				76
		Total Contingencies -	60	70	60	78
		TOTAL PRIMARY SCHOOLS, &c. -	492	500	492	446
		EXPENDITURE ON PETTY CONSTRUCTION AND REPAIRS PAID FROM THE EDUCATIONAL BUDGET.				
		High - - - - -		3,000		2,782
		Middle - - - -		100		40
		Boarding - - - -		100		36
		Primary - - - -		800		282
		Normal - - - -		500		...
		TOTAL EXPENDITURE ON PETTY CONSTRUCTION, &c.	4,000	4,500	4,000	3,140
		EXPENDITURE ON FURNITURE AND APPARATUS PAID FROM THE EDUCATIONAL BUDGET.				
		High - - - -	2,000	2,000		1,652
		Middle - - - -				293
		Boarding - - - -	...	300	2,000	824
		Primary - - - -	...	600		...
		Normal - - - -	...	100	...	...
		TOTAL EXPENDITURE ON FURNITURE, &c. -	2,000	3,000	2,000	2,769
		ANTICIPATED EXPENDITURE FROM SURPLUS FUNDS -	28,676	...	28,676	...
			5,53,829		5,52,964	
		Deduct—Probable Savings -	*8,829*		*13,964*	...
		TOTAL GOVT. SCHOOLS, GENERAL, PROVINCIAL -	5,45,000	5,27,000	5,39,000	5,46,736
		GOVERNMENT SCHOOLS, GENERAL, LOCAL -	93,000	93,000	85,000	82,421
		Total Government Schools, General -	6,38,000	6,20,000	6,24,000	6,29,157

22.—EDUCATION—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Government Schools, Special.	Rs.	Rs.	Rs.	Rs.
		NORMAL SCHOOLS OR TRAINING SCHOOLS.				
		Salaries				
6	5	Masters (200 and over) - -	15,600	40,000	18,200	39,788
38	39	Ditto (less than 200) - -	24,142		21,253	
		Establishment.				
4	4	Clerks - - -	660	650	660	642
36	34	Servants - - -	1,992	2,000	1,998	1,980
		Training of Gurus - - -	10,000	2,000	10,000	6,448
		Stipends to Pupil Teachers - -	22,782	17,350	23,000	16,030
		Expenditure for teaching drawing in eight training schools of 1st grade - - -	6,000		6,000	...
			81,176		81,110	
		Deduct—Probable Savings -	*5,394*		*5,110*	
		Total Salaries and Establishment	75,782	62,000	76,000	64,888
		Allowances.				
		House Allowance - - -	...	50	...	80
		Travelling Allowances - - -	50	50	50	44
		Total Allowances -	50	100	50	124
		Supplies and Services.				
		Prize Grants - - - -	...	200	...	115
		Library Grants - - -	988	800	808	434
		Total Supplies and Services -	988	1,000	808	549
		Contingencies.				
		Rents, Rates, and Taxes - - -	4,198	4,000	4,024	4,918
		Purchase and Repair of Furniture - -	2,233	2,400	2,233	...
		Postage Charges - - -				325
		Telegram Charges - - -				...
		Office Expenses and Miscellaneous - -				2,506
		Total Contingencies -	6,431	6,400	6,257	7,749
		TOTAL NORMAL SCHOOLS, &c. -	83,251	69,500	83,115	73,310
		SCHOOLS OF ART.				
		CALCUTTA SCHOOL OF ART.				
		Salaries.				
1	1	Principal (1,000) - -	12,000		12,000	
2	2	Teachers (200 and over) - -	6,000		6,000	
7	7	Do. (less than 200) - -	3,480		3,480	
			21,480		21,480	
		Deduct—Probable Savings	*80*		*80*	
		Total Salaries -	21,400	20,000	21,400	21,609
		Establishment.				
1	1	Clerk - - -	480	480	480	480
12	12	Servants - - -	1,212	1,212	1,212	1,212
		Total Establishment -	1,692	1,692	1,692	1,692
		Contingencies.				
		Rents, Rates, and Taxes - - -	4,840	5,000	4,840	4,794
		Office Expenses and Miscellaneous - -	3,000	3,308	2,777	2,663
		Total Contingencies -	7,840	8,308	7,617	7,457
		TOTAL CALCUTTA SCHOOL OF ART -	30,932	30,000	30,709	30,758
		GOVERNMENT ART GALLERY.				
		Establishment.				
2	2	Clerks - - - -	960	960	960	960
7	7	Servants - - -	696	696	696	696
		Total Establishment -	1,656	1,656	1,656	1,656
		Supplies and Services.				
		Purchase of Works of Art - -	4,237	10,000	4,239	...
		Contingencies.				
		Rents, Rates, and Taxes - - -	3,717	3,344	3,717	3,644
		Office Expenses and Miscellaneous - -	390	500	388	374
		Total Contingencies -	4,107	3,844	4,105	4,018
		TOTAL GOVERNMENT ART GALLERY -	10,000	15,500	10,000	5,674
		TOTAL SCHOOLS OF ART -	40,932	45,500	40,709	36,432
		Carried over	1,24,183	1,15,000	1,23,824	1,09,742

22.—EDUCATION—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Government Schools, Special—*contd.*				
Brought forward	1,24,183	1,15,000	1,23,824	1,09,742
ENGINEERING AND SURVEYING SCHOOLS.				
SURVEY SCHOOLS.				
Establishment.				
Numbers. 1892-93. 1893-94.				
9 13 Survey Teachers	12,330	9,500	10,060	9,751
10 11 Servants	672	500	588	552
	13,002		10,648	
Deduct—Probable Savings	2		48	
Total Establishment	13,000	10,000	10,600	10,303
Allowances.				
Travelling Allowances	...	...	...	417
Field Allowances	1,400	1,000	1,300	584
Total Allowances	1,400	1,000	1,300	1,001
Contingencies.				
Rents, Rates, and Taxes	1,059	1,000	701	623
Telegram Charges } Office Expenses and Miscellaneous	1,590	2,000	1,333	2,748
Total Contingencies	2,649	3,000	2,034	3,371
TOTAL ENGINEERING AND SURVEYING SCHOOLS	17,049	14,000	13,934	14,675
INDUSTRIAL SCHOOLS.				
SCHOOLS FOR ARTIZANS.				
Ranchee Industrial School.				
Establishment.				
Numbers. 1892-93. 1893-94.				
6 6 Masters	1,500	1,200	1,560	1,220
1 1 Servants	120	100	60	54
Stipend to Pupil Teachers	516	500	516	613
Total Establishment	2,136	1,800	2,136	1,887
Office Expenses and Miscellaneous	120	200	12	60
TOTAL INDUSTRIAL SCHOOLS	2,256	2,000	2,148	1,947
OTHER SCHOOLS.				
MOORSHEDABAD NAWAB'S MADRASSA.				
Establishment.				
Numbers. 1892-93. 1893-94.				
1 1 Master (200-300)	3,600	10,000	3,600	9,622
9 9 Masters (less than 200)	6,480		6,480	
1 1 Clerk	600	500	600	952
23 23 Servants	1,464	1,500	1,464	1,455
	12,144		12,144	
Deduct—Probable Savings	204		44	
Total Establishment	11,940	12,000	12,100	12,029
Allowances.				
Travelling Allowances	50	50	50	12
Supplies and Services.				
Prize Allowance	85	200	85	385
Medicine		1,500		...
Diet-money				1,687
Contingencies.				
Rents, Rates, and Taxes	3,136		3,136	
Postage Charges		250		24
Office Expenses and Miscellaneous				14
				507
Total Supplies and Services and Contingencies	3,221	1,950	3,221	2,617
TOTAL MOORSHEDABAD NAWAB'S MADRASSA	15,211	14,000	15,371	14,658
COX BAZAR MADRASSA.				
Establishment.				
Numbers. 1892-93. 1893-94.				
2 2 Masters	480	410	480	480
1 1 Servant	60	60	60	60
Total Establishment	540	470	540	540
Contingencies.				
Office Expenses and Miscellaneous	30	30	30	...
TOTAL COX BAZAR MADRASSA	570	500	570	540
TOTAL OTHER SCHOOLS	15,781	14,500	15,941	15,198
Carried over	1,59,259	1,45,500	1,55,847	1,41,562

22.—EDUCATION—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Government Schools, Special—*contd.*				
Brought forward -	1,59,269	1,45,500	1,55,847	1,41,562
EXPENDITURE ON PETTY CONSTRUCTION PAID FROM THE EDUCATIONAL BUDGET—				
Training Schools - - -	...	400	...	371
Cox Bazar Madrassa - - -	...	...	...	...
Engineering and Surveying School - -	...	100	...	50
EXPENDITURE ON FURNITURE AND APPARATUS PAID FROM THE EDUCATIONAL BUDGET—				
Training Schools - - -	230	200		332
Schools of Art - - -				...
Engineering and Surveying Schools -	...	800		1,367
TOTAL EXPENDITURE ON FURNITURE AND APPARATUS, etc. - - - -	230	1,000	230	1,699
	1,59,499		1,56,077	
Deduct—Probable Savings -	*14,499*		*10,077*	
Total Government Schools, Special .	1,45,000	1,47,000	1,46,000	1,54,603
Total Government Schools, Special, Provincial	1,45,000	1,47,000	1,46,000	1,43,682
Do. do. do. Local .	...	...	...	10,921
Grants-in-aid.				
GRANTS-IN-AID, PROVINCIAL.				
(1)—*To Local Colleges and Schools*—				
Monthly grants for Native Boys—				
Colleges - - - -	...	26,000		25,746
Schools—				
Higher Class English - - -		92,500		91,709
Middle Class English - -		31,000		31,072
Ditto Vernacular - - -		22,500		21,453
Lower ditto - - -		12,000		12,092
Technical Schools or Schools for Artizans -		1,500		1,487
Normal Schools - - -		1,500		1,225
Survey Classes - - -	2,54,829			...
Bhagaya Hill Boys' Schools - -				...
For Native Girls.				
Normal Schools - - -		7,000		6,888
Native Girls' Schools - - -		42,000		41,803
Zenana Instruction - - -		18,000		17,569
	2,54,829	2,54,000	2,63,295	2,51,044
For European Boys and Girls.				
Schools - - - -		81,000	1,15,000	81,061
European Girls' Schools -		40,000		39,586
Hill Schools - - -		4,000	...	3,811
(2)—*Payments by Results*—	1,14,560	1,25,000	1,15,000	1,24,458
Grants for Primary Schools - -	2,10,038	1,76,000	2,01,360	1,67,431
(3)—*Towards Educational Buildings paid from the Educational Budget*—				
Schools for Natives - - -				
Ditto Europeans - - -				
	30,000	16,000	30,000	15,700
Unspent balance of Building grants for 1891-92 for regrants - - -	...	...	7,000	...
(4)—*For Furniture and Apparatus paid from the Educational Budget*—				
Schools for Natives - - -				
Ditto Europeans - - -				
	2,000	2,000	2,000	1,025
	6,11,427		6,18,655	
Deduct—Probable Savings -	*22,427*		*20,655*	
TOTAL GRANTS-IN-AID, PROVINCIAL -	5,89,000	5,73,000	5,98,000	5,59,658
GRANTS-IN-AID, LOCAL -	6,90,000	6,90,000	7,05,000	7,25,616
Total Grants-in-aid -	12,79,000	12,63,000	13,03,000	12,85,274

22.—EDUCATION—*concluded.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93	Accounts, 1891-92.
Scholarships.	Rs.	Rs.	Rs.	Rs.
(1)—In Arts Colleges—				
Senior	30,282	30,000	26,280	30,282
Junior	57,956	58,000	45,600	57,956
Sanscrit	2,329	2,000	2,832	2,329
Special Mahomedan Scholarships	6,235	7,000	7,440	6,235
	96,802	97,000	82,152	96,802
(2)—In Professional Colleges—				
Engineering Scholarship	14,917	15,000	15,840	14,917
(3)—In Secondary Schools—				
Middle English	21,174	21,000	54,300	21,174
Middle Vernacular	32,040	32,000		32,040
Upper Primary	14,430	14,500	15,648	14,430
Girls	1,438	2,000	2,580	1,438
Rajah of Hill Tipperah's Scholarships	279	500	240	279
European Schools	4,473	4,000	5,000	4,473
	73,834	74,000	77,768	73,834
(4)—In Primary Schools—				
Lower Primary	5,326	6,000	1,920	5,326
In Special Schools other than Training Schools—				
School of Arts	853	500	900	853
Survey Schools	1,029	1,000	1,080	1,029
Madrassa	306	500	1,595	306
	2,188	2,000	3,575	2,188
	1,93,067		1,81,255	
Deduct—Probable Savings	*67*		*255*	
Total Scholarships, Provincial	1,93,000	1,94,000	1,81,000	1,93,067
Total Scholarships, Local	20,000	10,000	10,000	19,548
Total Scholarships	2,13,000	2,14,000	1,91,000	2,12,615
Miscellaneous.				
Grants for the Encouragement of Literature—				
Grants for the encouragement of useful publications	5,000	7,000	5,000	4,288
Grants for *Education Gazette*	3,600	3,000	3,600	3,600
	8,600	10,000	8,600	7,888
Grant to School Book and Useful Literature Society	3,600	3,000	2,400	2,400
Amount of savings in contract allotment for 1891-92 for regrants	4,278		2,667	
Undisbursed balance of contract allotment	...		2,547	
	...		5,214	
Miscellaneous—				
Remuneration to Examiners—				
Government Allowance	3,075	3,000	3,075	3,025
Payment from Fees	9,000	9,000	9,000	8,765
Boarding Hostel Charges	4,500	5,000	4,500	3,879
Passage and Outfit of Agricultural Scholarshipholders	...	...	...	680
Examination Charges and Rewards for Sanscrit titles	3,000	4,000	3,000	...
Stipends to Sanscrit *Toles*	3,360	2,000	...	1,650
Rewards to Teachers and Pupils in Sanscrit *Toles* in Nuddea	2,400	2,000	2,400	2,450
Rewards, Female Teachers	500		500	...
Do. to Teachers and Pupils of Sanscrit *Toles*	9,780	1,500	...	...
Grants for Saraswat Somaj at Dacca	...	500	500	500
Do. to Behar Sanjevan Association	...		500	...
Grant to the Laha Family Endowment Fund	1,000	1,000	1,000	939
Miscellaneous Charges	1,080	1,000	1,080	1,327
	37,695	29,000	25,555	23,215
	54,173		41,769	
Deduct—Probable Savings	*14,173*		*6,769*	
Miscellaneous, Provincial	40,000	42,000	35,000	33,503
Miscellaneous, Local	11,000	11,000	6,000	9,836
Total Miscellaneous	51,000	53,000	41,000	43,339

23.—ECCLESIASTICAL.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Imperial.				
Ecclesiastical Establishments - - -	1,76,000	1,65,000	1,65,000	1,75,549
Cemetery Establishment - - -	6,070	6,073	6,000	5,644
Miscellaneous Ecclesiastical Charges - -	6,930	6,927	7,000	6,877
TOTAL -	1,89,000	1,78,000	1,78,000	1,88,070

Details.

Numbers. 1892-93	Numbers. 1893-94.	*Imperial.* Ecclesiastical Establishments.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		CHURCH OF ENGLAND.				
		Salaries.				
5	4	Senior Chaplains (800) - -	38,400		48,000	45,557
12	11	Junior Chaplains (500) - -	66,000		72,000	59,794
12	12	Ministers of the Additional Clergy Society and others (10—150, 2—100)	20,400		20,400	16,240
		Total Salaries -	1,24,800	1,14,000	1,40,400	1,21,591
		Establishment.				
7	7	Clerks - - - -	1,464	1,500	1,464	4,824
38	41	Servants - - -	6,744	6,500	6,564	3,308
		Total Establishment -	8,208	8,000	8,028	8,132
			1,33,008		1,48,428	
		Deduct—Probable Savings -	*3,008*		*30,628*	
		TOTAL CHURCH OF ENGLAND -	1,30,000	1,22,000	1,17,800	1,29,723
		CHURCH OF SCOTLAND.				
		Salaries.				
1	1	Senior Chaplain (800) - -	9,600	9,600	9,600	10,219
		Establishment				
		Establishment Allowance - -	2,220	2,220	2,220	2,116
		TOTAL CHURCH OF SCOTLAND -	11,820	11,820	11,820	12,335
		ALLOWANCES.				
		House-rent or allowance - - -	9,150	10,600	10,230	10,974
		Allowance to Senior Chaplain of Scotland -	2,400	2,400	2,400	2,386
		Travelling Allowances - - -	12,791	11,280	13,127	13,301
		Conveyance ditto - - -	2,880		2,520	240
		Contribution to the Mission Church at Calcutta, etc. - - - -	1,000	1,000	1,000	1,000
		Capitation Allowance to Wesleyan and Presbyterian Ministers - - -	3,000	3,000	2,500	2,746
		TOTAL ALLOWANCES -	31,221	28,280	31,777	30,647
		CONTINGENCIES.				
		Rents, Rates, and Taxes - - -	689	700	689	227
		Postage Charges - - -	214	200	100	205
		Telegram Charges - - -	...	...	...	37
		Miscellaneous - - - -	2,056	2,000	2,814	2,375
		TOTAL CONTINGENCIES -	2,959	2,900	3,603	2,844
		Total Ecclesiastical Establishments -	1,76,000	1,65,000	1,65,000	1,75,549
		Cemetery Establishments.				
99	103	Caretakers in charge of Cemeteries -	6,132		6,000	5,614
		Rents, Rates, and Taxes - -	18		...	30
			6,150			
		Deduct—Probable Savings -	*80*			
		Total Cemetery Establishments -	6,070	6,073	6,000	5,644
		Miscellaneous Ecclesiastical Charges.				
		Allowance, Vicar Apostolic, Western Bengal -	6,000	6,000	6,000	6,000
		Ditto for Roman Catholic Ecclesiastical Returns - - - -	300	300	300	250
		Allowance for Roman Catholic Church at Chittagong - - - -	360	360	360	360
		Allowance for Annual Repairs of Church at Chittagong - - - -	171	171	340	171
		Miscellaneous - - -	99	96		96
		Total Miscellaneous Ecclesiastical Charges	6,930	6,927	7,000	6,877

24.—MEDICAL.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Provincial.	Rs.	Rs.	Rs.	Rs.
Medical Establishment - - -	5,86,000	6,00,000	5,72,000	5,64,288
Hospitals and Dispensaries - - -	3,83,000	3,83,000	3,77,500	3,75,782
Sanitation and Vaccination - - -	1,92,000	1,90,000	1,68,000	2,05,181
Grants for Medical Purposes - - -	3,500	4,000	3,000	3,429
Medical School and College - - -	2,68,000	2,70,000	2,70,000	2,67,342
Lunatic Asylum - - -	1,10,000	1,12,000	1,17,500	1,09,666
Lock Hospital - - - -	16,000	16,000	16,500	14,062
Chemical Examiner - - -	26,000	25,000	25,000	25,804
Refunds - - - - -	500	...	500	273
Total Provincial -	15,85,000	16,00,000	15,50,000	15,66,727
Local.				
Hospitals and Dispensaries - -	80,000	80,000	60,000	67,630
Sanitation and Vaccination - - -	10,000	10,000	10,000	8,840
Medical School and College - - -	...		...	365
Total Local -	90,000	90,000	70,000	76,835
TOTAL -	16,75,000	16,90,000	16,20,000	16,43,562

Details.

Numbers. 1892-93	Numbers. 1893-94	Medical Establishment.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Superintendence.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Inspector General (2,250) - -	27,000	27,000	27,000	27,000
		Establishment.				
1	1	Personal Assistant (250—400) -	4,800		4,800	19,637
1	1	Clerk (Rs. 200) - - -	2,400		2,400	
15	15	Clerks (below 200) - -	12,615		12,180	
8	8	Servants - - -	720		720	720
		Total Establishment -	20,535	20,500	20,100	20,357
		Allowances.				
		Travelling Allowances - - -	2,000	2,000	2,500	1,544
		Hill Journey Allowance, Darjiling -	1,000	1,000	1,000	840
		Total Allowances -	3,000	3,000	3,500	2,384
		Contingencies.				
		Subscription to Newspapers and Periodicals -	...		...	926
		Purchase of Books - - -	265		500	5
		Purchase and Repair of Furniture - -		100		100
		Postage Charges - - -	2,200	800	2,200	783
		Telegram Charges - - -		400		408
		Office Expenses and Miscellaneous - -		1,200		1,117
		Total Contingencies -	2,465	2,500	2,700	3,339
		Total Superintendence -	53,000	53,000	53,300	53,080
Numbers. 1892-93.	Numbers. 1893-94.	District Medical Officers.				
		Salaries.				
2	1	Brigade Surgeon (1,050) - -	12,600	2,40,000	25,200	2,32,279
5	4	Surgeon Majors (1,050) - -	50,400		63,000	
4	7	Do. do. (950) - -	79,800		45,600	
5	1	Do. do. (850) - -	10,200		51,000	
12	10	Do. do. (750) - -	90,000		1,08,000	
—	1	Do. do. (650) - -	7,800		...	
2	9	Surgeons (550) - -	59,400		13,200	
2	2	Medical Officers attached to Sub-Divisions	1,920	96,000	1,920	93,504
1	3	Assistant Surgeon - -	10,800		2,400	
32	32	Assistant Surgeons (in Sub-Divisions) -	52,320		51,120	
12	11	Uncovenanted Medical Officers (4—700, 2—550, 1—450, and 4—350) -	63,600	74,000	75,000	71,861
57	55	Civil Hospital Assistants (in Sub-Divisions)	33,540	35,000	33,780	33,269
			4,72,380		4,70,220	
		Deduct—Probable Savings -	*37,380*		*35,220*	
		Total Salaries -	4,35,000	4,45,000	4,35,000	4,30,913
		Establishment.				
45	46	Clerks (less than 200) - -	18,633	16,500	16,468	16,568
1	1	Hospital Assistant (15) - -	180		180	...
5	6	Compounders and Dressers (10) -	684		660	...
45	46	Servants - - -	2,946	3,500	2,886	2,878
		Total Establishment -	22,443	20,000	20,194	19,446
		Carried over -	4,57,443	4,65,000	4,55,194	4,50,359
			53,000	53,000	53,300	53,080

24.—MEDICAL—*continued.*

Numbers. 1892-93	Numbers. 1893-94	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Medical Establishment—*contd.*				
		Brought forward	53,000	53,000	53,300	53,080
		District Medical Officers—Brought forward	4,57,443	4,65,000	4,55,194	4,50,359
		Allowances.				
		Travelling Allowances	28,000	20,000	18,000	18,948
		Ditto for Sub-Divisional Establishment	2,000	2,000	2,000	1,547
		Total Allowances	30,000	22,000	20,000	20,495
		Supplies and Services.				
		Value of Medical Stores	9,900	8,900	9,000	13,734
		Medicines purchased in the country	...	100	...	161
		Total Supplies and Services	9,900	9,000	9,000	13,895
		Contingencies.				
		Subscription to Newspapers and Periodicals	200	800	200	720
		Rents, Rates, and Taxes	1,200	600	1,200	615
		Purchase and Repair of Furniture	...	100		219
		Postage Charges		1,400		1,367
		Telegram Charges	2,700	100	2,600	107
		Office Expenses and Miscellaneous		1,000		1,168
		Total Contingencies	4,100	4,000	4,000	4,106
		Total District Medical Officers	5,01,443	5,00,000	4,88,194	4,88,945
		Reserve Medical Subordinates—Provincial.				
25	34	Assistant Surgeons	49,200	28,000	33,000	10,078
93	70	Hospital Assistants	22,560	18,000	26,640	10,410
		Travelling Allowance of Medical Subordinates	2,000	1,000	1,000	1,775
			73,760		60,640	
		Deduct—Probable Savings	*41,760*		*30,134*	
		Total Reserve Medical Subordinates	32,000	47,000	30,506	22,263
			5,86,443			
		Deduct—For rounding	*443*			
		Total Medical Establishment	5,86,000	6,00,000	5,72,000	5,64,288
		Hospitals and Dispensaries.				
		Presidency Hospitals and Dispensaries, Provincial.				
		Medical College Hospital.				
		Salaries.				
2	2	House Surgeons (450)	10,800	15,000	10,800	19,660
1	1	House Physician (450)	5,400		5,400	
6	6	Assistant Surgeons (5—100 and 1—200)	8,400	8,000	8,400	2,389
—	1	Medical Surgical Register	1,200			
2	2	Apothecary and Assistant Apothecary (200, 100)	3,600	3,000	3,600	3,922
		Total Salaries	29,400		28,200	
		Deduct—Probable Savings	*3,022*		*2,000*	
			26,378	26,000	26,200	25,971
		Establishment.				
1	1	Steward (250)	3,000	3,000	3,000	3,000
14	14	Compounders and Dressers	2,304	4,000	2,304	3,963
4	4	Clerks	1,920	2,000	1,920	2,220
169	179	Servants	18,030	15,000	18,810	14,773
			25,254			
		Deduct—Probable Savings	*1,000*			
		Total Establishment	24,254	24,000	26,034	23,956
		Allowances.				
		Travelling Allowances	200	200	300	186
		Supplies and Services.				
		Country Medicine	...	500	...	7.0
		Diet and Clothing of Patients	47,800	48,800	42,000	44,965
		Medical Stores	7,000	4,500	9,000	6,133
		Total Supplies and Services	54,800	53,800	51,000	51,808
		Contingencies.				
		Rents, Rates, and Taxes	11,868	12,000	11,868	10,524
		Postage Charges	14,500	50	15,000	21
		Office Expenses and Miscellaneous		13,950		12,752
		Total Contingencies	26,368	26,000	26,868	23,297
			1,32,000			
		Deduct—Probable Savings	*2,000*			
		Total Medical College Hospital	1,30,000	1,30,000	1,30,402	1,25,218
		Carried over	1,30,000	1,30,000	1,30,402	1,25,218

24.—MEDICAL—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Hospitals and Dispensaries—*contd.*	Rs.	Rs.	Rs.	Rs.
		Brought forward -	1,30,000	1,30,000	1,30,402	1,25,218
		GENERAL HOSPITAL.				
		Salaries.				
3	3	Surgeons (1,250), (900), (800) -	35,400	23,000	33,000	20,400
1	1	Assistant to Superintendent (220) -	2,640	13,000	2,160	13,635
4	4	Apothecary and Assistant Apothecaries 1 at (185) and 3 at (145) -	7,440	9,000	6,960	9,042
		Total Salaries -	45,480	45,000	42,120	43,077
		Establishment.				
		Stewards and Assistant Stewards -	...	1,000	...	735
5	5	Compounders and Dressers - -	492	500	492	491
3	3	Clerks - - - -	1,092	1,900	1,092	1,092
134	134	Servants - - -	11,850	11,000	11,850	10,973
5	—	Small-pox Establishment - -	...	600	504	426
		Total Establishment -	13,434	15,000	13,938	13,717
		Allowances.				
		Travelling Allowance - - -	1,319	1,500	1,475	1,327
		Supplies and Services.				
		Diet and Clothing of Patients - -	31,000	30,000	30,200	32,792
		Medical Stores - - -	5,000	4,000	4,000	4,962
		Cost of Country Medicines - -	...	500	...	254
		Petty Construction and Repairs - -	...	1,000	...	1,070
		Charges for Europe Stores - - -	...		...	...
		Total Supplies and Services -	36,000	35,500	34,200	39,078
		Contingencies.				
		Rents, Rates, and Taxes - - -	4,767	3,000	4,767	7,946
		Postage Charges - - - } Office Expenses and Miscellaneous - - }	11,500	12,500	11,800	6,083
		Total Contingencies -	16,267	15,500	16,567	14,029
		TOTAL GENERAL HOSPITAL -	1,12,500	1,12,500	1,08,300	1,11,228
		CAMPBELL HOSPITAL.				
		Salaries.				
1	1	Superintendent (300) - -	3,600	3,500	3,600	4,503
5	5	Assistant Surgeons - -	3,000	3,000	3,000	3,029
2	2	Apothecary and Assistant Apothecary (250, 100) - - -	4,200	3,500	4,200	4,200
		Total Salaries -	10,800	10,000	10,800	11,732
		Establishment.				
		Hospital Assistants - - }	984	800	984	20
9	9	Compounders and Dressers - - }				832
4	4	Clerks - - - -	1,920	2,000	1,920	1,920
168	168	Servants - - -	13,992	13,500	13,992	12,089
		Small-pox and Temporary Establishment	800	200	800	157
		Total Establishment -	17,696	16,500	17,696	15,018
		Allowances.				
		Travelling Allowance - - -	100		216	...
		Supplies and Services.				
		Diet and Clothing of Patients - -	26,500	28,000	26,348	26,703
		Medical Stores - - -	2,716	1,500	2,500	2,454
		Fishing and Grazing Charges - -	...	300	...	463
		Cost of Country Medicines - -	...	200	...	212
		Petty Construction and Repairs - -	...		...	58
		Total Supplies and Services -	29,216	30,000	28,848	29,890
		Contingencies.				
		Postage Charges - - -	...	200	...	10
		Rents, Rates, and Taxes - - -	188	1,000	188	187
		Office Expenses and Miscellaneous - -	10,500	6,800	9,000	3,293
		Purchase and Repair of Furniture - -	...	1,000	...	1,678
		Total Contingencies -	10,688	9,000	9,188	5,168
			68,500			
		Deduct—Probable Savings -	*3,000*			
		TOTAL CAMPBELL HOSPITAL -	65,500	65,500	66,748	61,808
		TOTAL PRESIDENCY HOSPITAL AND DISPENSARIES, PROVINCIAL - - - - -	3,08,000	3,08,000	3,05,450	2,98,254
		Carried over -	3,08,000	3,08,000	3,05,450	2,98,254

24.—MEDICAL—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Hospitals and Dispensaries—*contd.*				
		Brought forward -	3,08,000	3,08,000	3,05,450	2,98,254
		MOFUSSIL HOSPITALS AND DISPENSARIES, PROVINCIAL.				
		Salaries.				
1	1	Superintendent (200) - -	2,400	10,000	2,400	...
1	1	Assistant Surgeon - -			1,800	7,787
1	4	Do. do. - -	9,120		1,200	1,357
4	1	Apothecaries and Assistant Apothecaries				
		Assistant Surgeon - -			2,820	
23	24	Civil Hospital Assistants - -	7,380	9,000	6,750	
		Deduct—Probable Savings -			...	
		Total Salaries -	18,900	19,000	14,970	19,088
		Establishment.				
5	5	Compounders and Dressers - -	936	800	936	1,404
		Clerks - - -	...	...	...	88
16	16	Servants - - -	2,028	2,000	2,028	2,541
		Total Establishment -	2,964	2,800	2,964	4,033
		Allowances.				
		Allowance for attending Educational Institutions - - - -	4,600	5,000	4,500	5,293
		Travelling Allowance - - -	3,000	2,500	3,000	2,136
		Total Allowances -	7,600	7,500	7,500	7,429
		Supplies and Services.				
		Diet and Clothing of Patients - -	380	500	500	125
		Medical Stores - - - -	1,000	1,000	500	5,325
		Cost of Country Medicines - -	...	300	...	77
		Petty Construction and Repairs - -	...		...	107
		Total Supplies and Services -	1,380	1,800	1,000	5,634
		Contingencies.				
		Rents, Rates, and Taxes - - -	456	400	500	.
		Postage Charges - - -	500	500	500	5
		Office Expenses and Miscellaneous - -				147
		Total Contingencies -	956	900	1,000	152
		Add—For rounding -	31,800 200			
		TOTAL MOFUSSIL HOSPITALS AND DISPENSARIES, PROVINCIAL - - - -	32,000	32,000	27,434	36,336
		GRANTS TO HOSPITALS AND DISPENSARIES, PROVINCIAL				
		Calcutta Mayo Hospital - - -	34,000	34,000	34,000	34,000
		Howrah General Hospital - - -	5,700	5,700	5,700	4,657
		Canning Town Dispensary - - -	120	120	120	120
		Banpur Dispensary in the Puri District -	576	174	576	...
		Ferozepore and Bhola Dispensary - -	120	120	120	125
		Contai Dispensary - - -	360	360	360	390
		Rajmahal Dispensary - - -	120	100	...	...
		Dwartoniry Dispensary - - -	...	...	150	...
		Maldah Dispensary - - - -	60	60	60	60
		Dispensaries in the Sonthal Pergunnahs -	480	700	600	650
		Nasirgunge Dispensary in Shahabad - -	300	300	...	300
		Dehree Irrigation Hospital - -	300	300	300	300
		Darbasini Dispensary in Hooghly - -	150	150	...	150
		Buxa Bhootan (in Julpaiguri) - -	456	436	456	...
		Cox Bazar Dispensary - - -	480	480	480	440
		Kali Bund Dispensary - - -	300		...	...
		Grants to Dispensaries in Government Estates -	323		623	...
		Other Dispensaries in the Presidency - -	1,200		600	...
		Other Grants - - - -	375		655	...
		Deduct—Probable Savings -	45,420 2,420			
		TOTAL GRANTS TO HOSPITALS AND DISPENSARIES, PROVINCIAL - - - -	43,000	43,000	44,800	41,192
		Deduct—For rounding - - - -			3,77,684 184	
		Carried over -	3,83,000	3,83,000	3,77,500	3,75,782

24.—MEDICAL—*continued.*

Numbers. 1892-93	Numbers. 1893-94	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Hospitals and Dispensaries—*contd.*	Rs.	Rs.	Rs.	Rs.
		Brought forward	3,83,000	3,83,000	3,77,500	3,75,782
		INLAND LABOUR TRANSPORT FUND.				
		Establishment.				
		Compounder and Dresser	2,000	2,000	2,000	1,506
		Contingencies				
		Contingencies and Miscellaneous				
		DISTRICT FUND HOSPITALS AND DISPENSARIES	78,000	78,000	58,000	66,124
		Total Hospitals and Dispensaries	4,63,000	4,63,000	4,37,500	4,43,412
		Total Provincial Sub-heads	3,83,000	3,83,000	3,77,500	3,75,782
		Total Local Sub-heads	80,000	80,000	60,000	67,630
		Sanitation and Vaccination.				
		SANITATION AND VACCINATION, PROVINCIAL.				
		SUPERINTENDENCE, ETC.				
		Salaries.				
1	1	Sanitary Commissioner (1,680)	20,160	18,000	18,720	17,400
		Establishment.				
6	3	Deputy Sanitary Commissioners	27,900		45,400	40,604
13	2	Deputy Superintendents	3,000		22,050	25,519
		Engineer				9,600
120	48	Vaccine Inspectors	60,420		35,285	32,039
—	135	Do. Sub-Inspectors			...	...
102	102	Vaccinators and Assistants	11,069		11,069	10,747
48	28	Clerks	20,157		22,079	19,664
22	21	Servants				2,770
		Temporary Establishments				104
		Deduct—Probable Savings				
		Total Establishment	1,22,546	1,25,000	1,35,883	1,41,047
		Allowances.				
		Hill-journey Allowance	600		600	656
		Travelling Allowance	45,000		39,400	36,333
		Total Allowances	45,600	29,000	40,000	36,989
		Supplies and Services.				
		Purchase of Tents				
		Medical Stores	246		...	
		Total Supplies and Services	2,000		2,000	
			2,246	1,000	2,000	2,859
		Contingencies.				
		Purchase of Books	294	1,000	350	...
		Rents, Rates, and Taxes	2,400	1,000	3,425	1,843
		Postage Charges			...	1,504
		Telegram Charges	5,500	5,000	...	209
		Purchase and Repair of Furniture			...	320
		Office Expenses and Miscellaneous			5,500	3,010
		Total Contingencies	8,194	7,000	9,275	6,886
		TOTAL SUPERINTENDENCE, ETC.	1,98,746	1,80,000	2,05,878	2,05,181
		SANITARY BOARD.				
		Salaries.				
1	1	Engineer (800)	9,600		9,600	
		Establishment.				
1	3	Draftsmen	2,600		600	
1	1	Clerk	360		360	
2	2	Servants	168		168	
		Deduct—Probable Savings				
		Total Establishment	3,128		1,128	
		Allowances.				
		Travelling Allowance of Engineer	2,000		2,000	
		Contingencies.				
		Contract Contingencies	300		300	
		TOTAL SANITARY BOARD	15,028	10,000	13,028	
			2,13,774		2,18,906	
		Deduct—Probable Savings	*21,774*		*50,906*	
		TOTAL SANITATION AND VACCINATION, PROVINCIAL	1,92,000	1,90,000	1,68,000	2,05,181
		SANITATION AND VACCINATION, LOCAL	10,000	10,000	10,000	8,840
		Total Sanitation and Vaccination	2,02,000	2,00,000	1,78,000	2,14,021

24.—MEDICAL—*continued.*

Numbers 1892-93.	Numbers 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Grants for Medical Purposes.				
		Expenses during the prevalence of Epidemics -				2,749
		Value of Medical Stores - - -				680
		Total Grants for Medical Purposes -	3,500	4,000	3,000	3,429
		Medical Schools and College.				
		MEDICAL COLLEGE.				
		Salaries.				
1	1	Principal (1,800) - - -	21,600		21,600	21,600
10	10	Professors (1—1,575) (3—1,375), (2—1,250), and (1—300) (3—200) -	1,09,200		1,10,700	1,05,758
2	2	Demonstrator and Assistant Demonstrator (300), (100) - -	4,800		4,800	4,800
			1,35,600			
		Deduct—Provincial Savings -	*2,600*			
		Total Salaries -	1,33,000	1,35,000	1,37,100	1,32,158
		Establishment.				
		Hostel for Native Ladies, Establishment-	870		870	870
8	8	Assistants and others in the Museum -	3,276		3,276	2,273
5	5	Clerks - - -	2,640		2,640	2,615
31	31	Servants - - -	2,265		2,265	2,129
8	8	Pupil *Dais* - - -	576		576	552
13	13	Pupil Nurses - - -	3,120		3,120	2,511
		Extra Establishment for Dissecting Season	495		495	1,487
		Total Establishment -	13,242	13,000	13,242	12,437
		Allowances.				
		Travelling Allowance - - -	287	300	287	236
		Supplies and Services.				
		Scholarships and Stipends - -	4,800	5,000	4,800	5,291
		Ditto ditto to Females -	1,920	1,000	1,920	...
		Cost of Medical Stores - - -	2,500	3,000	2,000	3,028
		Prizes - - - -	800	600	800	759
		Cost of Mathematical Stores - -				
		Petty Construction and Repairs - -	100	400	100	74
		Other Miscellaneous Charges - -				
		Total Supplies and Services -	10,120	10,000	9,620	9,152
		Contingencies.				
		Purchase of Books and Publications - -	700	800	1,000	711
		Rents, Rates, and Taxes - - -	4,051	4,000	4,051	4,051
		Postage Charges - - -				57
		Purchase and Repair of Furniture - -	4,000	4,200	4,500	71
		Miscellaneous Office Expenses - -				3,282
		Total Contingencies -	8,751	9,000	9,551	8,172
		TOTAL MEDICAL COLLEGE -	1,65,400	1,67,300	1,69,800	1,62,155
		MEDICAL SCHOOLS.				
		Salaries.				
4	4	Superintendents (3—250), (1—100) -	10,200		10,200	11,690
22	22	Teachers - - -	53,520		54,120	65,782
7	7	Demonstrators and Assistant Demonstrators - - -	10,560		9,780	
		Total Salaries -	74,280	74,000	74,100	77,472
		Establishment.				
2	2	Chemical Assistants - -	1,020		1,020	150
3	3	Anatomical Assistants - -	1,380		1,380	
3	3	Injectors and Taxidermists - -	720		720	240
7	7	Clerks - - -	2,880		2,880	3,786
3	4	Matrons - - -	792		648	
32	33	Servants - - -	2,538		2,478	2,397
		Extra Establishment for Dissecting Season - - -	595		607	467
		Compounders - - -			...	819
			9,925		9,733	
		Deduct—Probable Savings -	*1,300*		*600*	
		Total Establishment -	8,625	9,000	9,133	7,859
		Allowances.				
		Travelling Allowance - - -	329	500	207	329
		Carried over -	83,234	83,500	83,440	85,660
			1,65,400	1,67,300	1,69,800	1,62,155

24.—MEDICAL—*continued.*

Numbers 1892-93.	Numbers 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Medical Schools and College—*contd.*	Rs.	Rs.	Rs.	Rs.
		MEDICAL COLLEGE—Brought forward	1,65,400	1,67,300	1,69,800	1,62,155
		MEDICAL SCHOOLS—Brought forward	83,234	83,500	83,440	85,660
		Supplies and Services.				
		Scholarships and Stipends	9,456	9,000	9,000	9,240
		Cost of Medical Stores	900	1,500	500	1,348
		Prizes	500	500	500	452
		Petty Construction and Repairs	...		...	...
		Total Supplies and Services	10,856	11,000	10,000	11,040
		Contingencies.				
		Purchase of Books	400		360	277
		Rents, Rates, and Taxes	1,710	2,000	1,700	1,972
		Purchase and Repair of Furniture		200	600	240
		Postage Charges	6,400			52
		Miscellaneous		6,000	4,100	5,946
		Total Contingencies	8,510	8,200	6,760	8,487
		TOTAL MEDICAL SCHOOLS	1,02,600	1,02,700	1,00,200	1,05,187
		Medical Schools and College, Provincial	2,68,000	2,70,000	2,70,000	2,67,342
		Do. Do. Local	...	...	...	365
		TOTAL MEDICAL SCHOOLS AND COLLEGE	2,68,000	2,70,000	2,70,000	2,67,707
		Lunatic Asylums.				
		Salaries.				
4	4	Superintendents (3—250, 1—50)	9,600		9,600	8,851
2	2	Deputy Superintendents (250)	6,000		6,000	6,027
		Total Salaries	15,600		15,600	
		Deduct—Probable Savings	*1,000*		*1,500*	
			14,600	15,000	14,100	14,878
		Establishment.				
6	6	Native Doctors	1,596		1,716	1,519
1	1	Compounder and Dresser	96		96	96
4	3	Matrons	2,220		2,520	2,150
5	5	Overseers	5,160		5,160	5,133
6	4	Clerks	1,668		2,628	2,024
64	61	Guards	4,926		5,286	19,076
196	161	Servants	13,860		15,936	
3	3	Temporary Manufacturing Establishment	732		732	776
					34,074	
		Deduct—Probable Savings			*1,400*	
		Total Establishment	39,258	31,000	32,674	30,774
		Allowance.				
		Travelling Allowance	102	...	86	36
		Supplies and Services.				
		Cost of Medical Stores	600		500	562
		Diet and Clothing	29,700		33,000	29,440
		Purchase of Tents	(*a*)		(*a*)	
		Country Medicines	(*a*)		(*a*)	77
		Raw Materials for Manufacture	(*a*)		(*a*)	19,279
		Petty Construction and Repairs	(*a*)		(*a*)	1,026
		Total Supplies and Services	30,300	30,000	33,500	50,384
		Contingencies.				
		Subscription to Newspapers and Periodicals	240		240	57
		Rents, Rates, and Taxes	6,500	6,000	6,500	7,498
		Purchase and Repair of Furniture				8
		Postage Charges	(*b*) 30,000	30,000	30,400 (*b*)	69
		Telegram Charges				9
		Office Expenses and Miscellaneous				5,953
		Total Contingencies	36,740	36,000	37,140	13,594
			1,12,000			
		Deduct—Probable Savings	*2,000*			
		Total Lunatic Asylums	10,000	1,12,000	1,17,500	1,09,666
		Lock Hospital.				
		Salaries.				
1	1	Superintendent (300)	3,600		3,600	3,600
1	1	Resident Medical Officer	900		900	
		Total Salaries	4,500	4,500	4,500	3,600
		Establishment.				
		Civil Hospital Assistants	...			799
2	2	Compounders and Dressers	372		372	1,132
1	1	Clerk	360		360	360
27	37	Servants	2,880		2,880	2,192
		Temporary Establishment	852		852	478
			4,464			
		Deduct—Probable Savings	*130*			
		Total Establishment	4,334	4,300	4,464	4,961
		Carried over	8,834	8,800	8,964	8,561

(*a*) Included under Contingencies marked (*b*).

24.—MEDICAL—*concluded.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Lock Hospital—*contd.*	Rs.	Rs.	Rs.	Rs.
Brought forward -	8,834	8,800	8,964	8,561
Allowances.				
Travelling Allowance - - -	...	...	85	...
Supplies and Services.				
Diet and Clothing of Patients - -	5,315	5,000	5,500	4,931
Medical Stores - - - -	400	800	500	328
Country Medicines - - -	...	...	...	30
Total Supplies and Services -	5,715	5,800	6,000	5,289
Contingencies.				
Rents, Rates, and Taxes - - -	701	750	701	744
Postage Charges - - - -	} 750	650	750	368
Office Expenses and Miscellaneous - -				
Total Contingencies -	1,451	1,400	1,451	1,112
Total Lock Hospital -	16,000	16,000	16,500	14,962
Chemical Examiner.				
Salaries.				
1 / 1 Chemical Examiner - -				
3 / 3 Assistant Chemical Examiners 350, 200, and 100 - - -	13,800		13,800	13,890
	7,800		7,800	5,400
1 / 1 Native Doctor - -	840		840	
	22,440		22,440	
Deduct—Probable Savings -	*400*		*1,000*	
Total Salaries -	22,040	22,000	21,440	19,290
Establishment.				
1 / 1 Clerk - - - -	480		480	3,652
6 / 6 Servants - - -	666		666	207
Total Establishment -	1,146	1,100	1,146	3,859
Travelling Allowances - -	64			
Supplies and Services.				
Value of Stores (Freight) - - -			...	1,468
Medical Stores - - -			1,564	703
	2,000	1,500	1,564	2,171
Contingencies.				
Purchase of Books and Periodicals - -	200		200	...
Postage Charges - - -	} 550		...	80
Miscellaneous - - - -			650	404
Total Contingencies -	750	400	850	484
Total Chemical Examiner -	26,000	25,000	25,000	25,804

Numbers: 1892-93. / 1893-94.

25.—POLITICAL.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Imperial.	Rs.	Rs.	Rs.	Rs.
Refugees and State Prisoners - - -	...	4,000	5,000	4,431
Special Political Expenditure - -	27,000	50,000	50,000	51,877
Total Imperial -	27,000	54,000	55,000	56,308
Provincial.				
Entertainment of Envoys and Chiefs -	9,000	6,000	9,000	5,395
Durbar Presents and Allowances to Vakeels, etc. -	17,000	17,000	17,000	27,279
Miscellaneous - - - -	3,000	14,000	3,000	1,831
Total Provincial -	29,000	37,000	29,000	34,505
TOTAL -	56,000	91,000	84,000	90,813

Details.

Provincial.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Durbar Presents and Allowances to Vakeels, etc.	Rs.	Rs.	Rs.	Rs.
Rajshahye Commissioner - - -				
Cuttack Tributary Mehals - - -				
Darjiling - - - -	} 15,200		15,200	26,679
Presidency Payments - - -				
Hill Tracts, Chittagong - - -				
Sumptuary Allowance to the Vakeel of the Sikkim Rajah - - - - -	1,800		1,800	600
Total Durbar Presents and Allowances to Vakeels, etc. - - - -	17,000	17,000	17,000	27,279

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Imperial.				
Preservation and Translation of Ancient Manuscripts	6,000	8,000	6,000	6,200
Veterinary and Stallion Charges	11,000	9,000	...	...
Census	...	60,000	15,000	5,50,790
Total Imperial	17,000	77,000	21,000	5,56,990
Provincial.				
Provincial Museums	16,140	22,000	16,140	20,574
Donations to Scientific Societies	14,000	14,000	12,000	12,000
Imperial Institute	500	500	...	...
Experimental Cultivation	19,500	18,000	19,500	17,908
Cinchona Plantations	1,03,550	1,03,000	1,05,384	1,03,694
Public Exhibitions and Fairs	12,350	2,000	2,350	1,391
Veterinary and Stallion Charges	19,000	2,500	15,000	...
Botanical and other Public Gardens	1,10,000	1,03,000	1,04,457	1,07,978
Emigration	22,760	22,000	22,000	22,716
Inspector of Factories	18,400	11,000		...
Census	1,700	2,000	1,700	1,320
Registration of Railway Traffic	2,320	4,000	4,000	3,860
Registration of River-borne Traffic	18,110	16,000	17,900	17,650
Provincial Statistics	2,500	2,000	2,400	1,596
Examinations	3,000	3,000	2,018	1,651
Refunds	170	...	151	520
Total Provincial	3,64,000	3,25,000	3,25,000	3,12,858
Local.				
Veterinary and Stallion Charges	...	...	...	612
Public Exhibitions and Fairs	6,000	6,000	4,000	7,245
Inland Labour Transport	14,000	14,000	14,000	13,550
Provincial Statistics	...	...	...	159
Total Local	20,000	20,000	18,000	21,566
TOTAL	4,01,000	4,22,000	3,64,000	8,91,414

Details.

Veterinary and Stallion Charges.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Veterinary and Stallion Charges, Imperial.				
Salary and Allowance of Superintendent	11,000	9,000	...	...
Veterinary and Stallion Charges, Provincial.				
Veterinary School.				
Salaries.				
Numbers. 1892-93: .. ; 1893-94: 1 — Assistant Superintendent (250)	3,000			
Numbers. 1892-93: .. ; 1893-94: 2 — Lecturers (80)	1,920			
Total Salaries	4,920			
Establishment				
Numbers. 1892-93: ... ; 1893-94: 1 — Hospital Overseer (40)	480			
Numbers. 1892-93: ... ; 1893-94: 1 — Clerk (25)	300			
Numbers. 1892-93: ... ; 1893-94: 1 — Compounder (15)	180			
Numbers. 1892-93: ... ; 1893-94: 23 — Servants	2,052			
Total Establishment	3,012			
Allowances.				
Stipends to 30 Students (5 each)	1,800			
Supplies and Services.				
Purchase and keep of Cattles	3,600			
Purchase of Instruments, etc.	5,428			
Total Supplies and Services	9,028			
Contingencies.				
Office Expenses and Miscellaneous	240			
Total Veterinary, etc., Charges, Provincial	19,000	2,500	15,000	...
Veterinary and Stallion Charges, Local	...	..	...	612
Total Veterinary and Stallion Charges	30,000	11,500	15,000	612

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Numbers. 1892-93.	Numbers. 1893-94	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Census.				
		CENSUS, IMPERIAL.				
		Salaries.				
		Establishment.				
		Superintendent - - - -				3,345
		Clerks and Servants - - - -				4,21,386
		Supervisors, Enumerators, etc. - - -				72,340
		Temporary Establishment - - -				3,832
		Total Establishment -		40,000		5,00,903
		Allowances.				
		Travelling Allowances - - -		1,000		6,107
		Contingencies.				
		Rents - - - - -				4,388
		Office Expenses - - - -				} 39,392
		Miscellaneous - - - -				
		Total Contingencies -		19,000		43,780
		TOTAL CENSUS, IMPERIAL -	...	60,000	15,000	5,50,790
		CENSUS, PROVINCIAL.				
		Establishment.				
3	3	Clerks - - - -	1,320		1,320	1,320
		Temporary Establishment - -	300		300	...
		Total Establishment -	1,620		1,620	1,320
		Contingencies.				
		Postage Charges - - - -	} 80		80	...
		Miscellaneous - - - -				
		TOTAL CENSUS, PROVINCIAL -	1,700	2,000	1,700	1,320
		Total Census -	1,700	62,000	16,700	5,52,110
		Provincial Museums.				
		Salaries.				
1	1	Assistant Curator (600) - -	7,200	7,200	7,200	6,680
		Establishment.				
1	1	Registrar - - -	} 4,560	{ 1,200	1,200	} 4,506
5	5	Clerks - - - -		3,360	3,360	
16	16	Servants - - -	1,596	1,596	1,596	1,592
		Total Establishment -	6,156	6,156	6,156	6,098
		Supplies and Services.				
		Collection of Specimens - - -		6,000		5,000
		Ditto of Economic Products - -		}		
		Cost of Stores - - - -				
		Freight on Stores - - -				
		Petty Construction and Repairs - -		2,644		2,796
		Contingencies.				
		Books - - - -				
		Subscription to Newspapers and Periodicals -				
		Office Expenses and Miscellaneous - -				
		Total Supplies and Services and Contingencies -	2,784	8,644	2,784	7,796
		Total Provincial Museums -	16,140	22,000	16,140	20,574
		Donations to Scientific Societies.				
		Agri-Horticultural Society - - -	6,000	6,000	6,000	6,000
		Allowance to Asiatic Society for standard and useful works - - - -	6,000	6,000	6,000	6,000
		Do. for adding a 3rd Section to the Journal dealing with Anthropology, Ethnography and Folklore -	2,000	2,000	...	...
		Total Donations to Scientific Societies -	14,000	14,000	12,000	12,000
		Experimental Cultivation.				
		AGRICULTURAL FARMS.				
		Experimental Cultivation - - -	...		..	8,285
		Experimental Farms - - - -	...		...	465
		Silk Experiments - - - -	...		5,000	200
		Agricultural Experiments including farms -	11,000		12,000	8,958
		Sericultural Experiments - - -	...		2,500	...
		Combating silk worm disease - - -	8,500		...	...
		Total Experimental Cultivation -	19,500	18,000	19,500	17,908

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Cinchona Plantations.				
		PLANTATION ACCOUNT.				
		Salaries.				
1	1	Deputy Superintendent, including Pony Allowance - - -	9,960		9,960	
1	1	First Assistant Superintendent, including Pony Allowance - -	3,900		4,140	
1	1	Second Assistant Superintendent, including Pony Allowance - -	3,900		3,660	
1	1	Third ditto ditto -	2,700		2,460	
1	1	Fourth Assistant Superintendent, including Pony Allowance - -	2,700		2,460	
1	1	Fifth ditto ditto -	1,800		1,800	
		Total Salaries -	24,960	22,000	24,480	22,332
		Establishment.				
		Clerks - - - -	4,200	6,150	3,912	6,141
		Native Establishment for Plantations -	2,940		2,940	
		Temporary Establishment - -	30,154	31,850	30,156	31,336
		Total Establishment -	37,294	38,000	37,008	37,477
		Allowances.				
		Travelling Allowance - - -	300	100	300	44
		Supplies and Services.				
		Keep of Ponies - - - -				...
		Cost of Medical Stores - - -				38
		Freight on Stores - - -				...
		Charges for Europe Stores - -				58
		Petty Construction and Repairs - -				1,544
		Total Supplies and Services -	900	900	900	1,640
		Contingencies.				
		Postage Charges - - - -	200	200	200	200
		Office Expenses and Miscellaneous - -	5,000	4,600	5,000	3,538
		Total Contingencies -	5,200	4,800	5,200	3,738
		TOTAL PLANTATION ACCOUNT -	68,654	65,800	67,888	65,231
		MANUFACTURING ACCOUNT.				
		Salaries.				
1	1	Quinologist (200) - - -	2,400	2,400	2,400	2,400
		Allowances.				
		Travelling Allowance to Quinologist - -	296	100	296	
		Supplies and Services.				
		Charges for Europe Stores - - -	3,500	100	3,500	1,852
		Laboratory and Manufacturing Charges -	8,400	28,900	8,400	11,494
		Materials (Chemicals and appliances for Analysis)	20,000	1,000	22,600	1,325
		Freight - - - -	...	...	...	132
		Total Supplies and Services -	31,900	30,000	34,500	14,803
		Contingencies.				
		Postage Charges - - - -	300	300	300	100
		Miscellaneous - - - -	...	4,400	...	21,160
		Total Contingencies -	300	4,700	300	21,260
		TOTAL MANUFACTURING ACCOUNT -	34,896	37,200	37,496	38,463
		Total Cinchona Plantations -	1,03,550	1,03,000	1,05,384	1,03,694
		Public Exhibitions and Fairs.				
		PUBLIC EXHIBITIONS AND FAIRS, PROVINCIAL.				
		Contribution for representation of Indian Tea at Chicago Exhibition - - -	10,000			
		Donation to Chaybassa Exhibitions and Fairs -	200	200	200	862
		Ditto Titalya ditto - -	100	100	100	
		Ditto Julpesh ditto - -	50	50	50	
		Charges on account of Public Exhibitions - -	2,000	1,650	2,000	529
		TOTAL PUBLIC EXHIBITIONS AND FAIRS, PROVINCIAL -	12,350	2,000	2,350	1,391
		PUBLIC EXHIBITIONS AND FAIRS, LOCAL -	6,000	6,000	4,000	7,245
		Total Public Exhibitions and Fairs -	18,350	8,000	6,350	8,636

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Botanical and other Public Gardens.	Rs.	Rs.	Rs.	Rs.
		BOTANICAL GARDEN AT SIBPORE.				
		Salaries.				
1	1	Superintendent (1,600) - -	19,200	15,900	19,200	21,591
1	1	Curator of the Garden (290) - -	3,480	10,000	3,240	11,600
1	1	Curator for Herbarium (600) - -	7,200		7,200	
1	1	Assistant Curator (190) - -	2,280		2,040	
		Total Salaries -	32,160	25,900	31,680	33,191
		Establishment.				
6	6	Clerks - - - -	1,860	1,700	1,764	1,348
		Native Establishment - -	13,987	17,100	13,987	17,061
		Temporary Establishment - -	3,500		3,500	
		Total Establishment -	19,347	18,800	19,251	18,409
		Allowances.				
		Travelling Allowances - - -	1,000	750	500	479
		Supplies and Services.				
		Freight on Stores - - -	2,000	50	...	72
		Value of Medical Stores - - -	7,000		7,000	250
		Manure - - - -				
		Repairs of Roads - - -				
		Maintaining Steam Pumps for Garden Tanks -				
		Stores from England - - -				
		Charges on Europe Stores - - -	2,500	500	...	836
		Petty Construction and Repairs - -	...	...	...	15
		Garden Improvement - - -	2,500	6,770	2,500	6,064
		Charges for collection and distribution of Seeds	8,300	8,600	8,800	1
		Ditto ditto of Plants				
		Expenses of the Herbarium - -				7,575
		Library Charges - - -	1,500	2,200	1,500	1,488
		Total Supplies and Services -	23,800	18,120	19,800	16,301
		Contingencies.				
		Subscription to Newspapers and Periodicals -	...	150	...	...
		Postage Charges - - - -	360	450	359	259
		Telegram Charges - - -	...	...	...	22
		Office Expenses and Miscellaneous -	2,948	9,000	2,957	9,699
		Total Contingencies -	3,308	9,600	3,316	9,980
		TOTAL BOTANICAL GARDEN AT SIBPORE -	79,615	73,170	74,547	78,360
		GRANTS TO PUBLIC GARDENS.				
		Grant to Zoological Garden - -	20,000	20,000	20,000	20,000
		Grant to Monghyr Public Garden - -	300	300	300	300
		Grant to Birch Hill Park at Darjiling -	1,700	1,700	1,500	1,598
		TOTAL GRANTS TO PUBLIC GARDENS -	22,000	22,000	21,800	21,898
		BOTANICAL GARDEN AT DARJILING.				
		Establishment.				
		Head Gardener (230) - - -	2,760	2,760	2,760	2,794
		Plant Collectors - - - -	300	2,900	350	1,537
		Gardeners and Coolies - - -	3,196		3,196	
		Blacksmiths and Carpenters - -	384	300	384	200
		Temporary Establishment - - -	...	...	...	1,236
		Total Establishment -	6,640	5,960	6,690	5,767
		Supplies and Services.				
		Freight on Europe Stores - - -	100	...	...	...
		Charges for Europe Stores - - -	175	50	...	6
		Purchase and Carriage of Plants and Seeds -	600	200	600	462
		Tools and other Contingencies - -	550	200	500	207
		Feed and Keep of Pony - - -	300	300	300	225
		Total Supplies and Services -	1,725	750	1,400	900
		Contingencies.				
		Rents, Rates, and Taxes - - -	...	100	...	106
		Postage Charges - - - -	20	20	20	17
		Miscellaneous - - - -	...	1,000	...	930
		Total Contingencies -	20	1,120	20	1,053
		TOTAL BOTANICAL GARDEN AT DARJILING -	8,385	7,830	8,110	7,720
		Total Botanical and other Public Gardens	1,10,000	1,03,000	1,04,457	1,07,978

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Numbers. 1892-93.	Numbers. 1893-94	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Emigration.				
		CHARGES UNDER ACT XXI OF 1883.				
		Refunds - - -	55	...	...	32
		Salaries.				
1	1	Protector of Emigrants (⅖ salary of 1,200) (*a*) - - -	8,640	8,640	8,640	8,120
1	1	Medical Inspector - -	2,400	2,200	2,400	2,229
1	1	Personal Assistant (⅖ salary of 400) (*a*)	2,880	2,680	2,880	3,305
		Total Salaries -	13,920	13,520	13,920	13,654
		Establishment.				
13	13	Clerks - - -	7,920	4,500	7,920	4,700
10	10	Servants - - -	828	600	828	613
			8,748		8,748	
		Deduct—⅜ths of the Establishment charged under Inland Labour Transport, Local -	*3,499*		*3,499*	
		Total Establishment -	5,249	5,100	5,249	5,313
		Allowances.				
		Allowance to Clerks for Coolie Registration -	200	150	200	145
		Travelling Allowances - - -	720	750	720	760
		Subsidy of State Emigrants - -	...	600		260
		Total Allowances -	920	1,500	920	1,165
		Contingencies.				
		Rents, Rates and Taxes - - -	1,008	1,000	1,008	1,008
		Postage Charges - - -	102	50	128	49
		Office Expenses and Miscellaneous - -	1,506	730	775	1,495
		Books and Publications - - -	...	100	...	...
		Total Contingencies -	2,616	1,880	1,911	2,552
		Total Emigration -	22,760	22,000	22,000	22,716
		Inspector of Factories.				
		Inspector of Factories - - -	17,120			
		Allowances.				
		Travelling Allowances - - -	880			
		Establishment.				
		Clerk - - - -	300			
		Contingencies.				
		Office Expenses and Miscellaneous - -	100			
		TOTAL INSPECTOR OF FACTORIES -	18,400	11,000		
		Registration of Railway Traffic.				
		Contribution to Railway Companies for Traffic Returns - - - - -	2,320	4,000	4,000	3,860
		Registration of River borne Traffic.				
		FOREIGN FRONTIER ROAD TRAFFIC.				
		Establishment.				
		34 Clerks and Mohurers - - -	7,164		7,104	
		8 Peons - - - - -	600		600	
		Temporary Establishment - - -	470		470	
		Total Establishment -	8,234		8,174	
		Supplies and Services.				
		Petty Construction and Repairs - -	395		392	
		Contingencies				
		Office Expenses and Miscellaneous. - -	328		328	
		TOTAL FOREIGN FRONTIER ROAD TRAFFIC -	8,957		8,894	
		Carried over -	8,957		8,894	

(*a*) Two-fifth charged under "Inland Labour Transport—Local."

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Registration of River borne Traffic—				
Brought forward -	8,957		8,894	
INTERNAL RIVER AND ROAD BORNE (OTHER THAN RAIL BORNE) TRAFFIC.				
Establishment.				
21 Clerks and Mohurers - - -	4,860		4,860	
16 Peons - - - - -	1,152		1,152	
Boats - - - - -	360		360	
Temporary Establishment - - -	72		...	
Total Establishment -	6,444		6,372	
Supplies and Services.				
Petty Construction and Repairs - -	600		607	
Contingencies.				
Rents, Rates, and Taxes - - -	57		57	
Contributions - - - -	1,680		1,680	
Office Expenses and Miscellaneous - -	372		290	
Total Contingencies -	2,109		2,027	
TOTAL INTERNAL RIVER AND ROAD BORNE TRAFFIC -	9,153		9,006	
Total Registration of River borne Traffic -	18,110	16,000	17,900	17,650
Provincial Statistics.				
Registration of Births, Deaths, and Marriages -	...		...	...
Establishment.				
Clerks - - - -	1,800		1,800	
Servant - - - -	84		84	
Total Establishment -	1,884		1,884	1,542
Contingencies.				
Postage Charges - - - -	16		16	53
Office Expenses and Miscellaneous - -	100		100	1
Cost of Ethnographical enquiries - -	500		400	...
Total Contingencies -	616		516	54
Total Provincial Statistics -	2,500	2,000	2,400	1,596
Examinations.				
Numbers. 1892-93 / 1893-94. SUBORDINATE EXECUTIVE EXAMINATION.				
Remuneration to Examiners - -	2,552	2,700	1,700	1,405
CENTRAL EXAMINATION COMMITTEE. *Establishment.*				
1 / 2 Clerks - - -	280	175	150	192
2 / 2 Servants - -	68	68	68	14
Total Establishment -	348	243	218	206
Contingencies.				
Postage Charges - - - -				15
Office Expenses and Miscellaneous - -				25
Total Contingencies -	100	57	100	40
Total Examinations	3,000	3,000	2,018	1,651
LOCAL. **Inland Labour Transport.**				
Numbers. 1892-93. / 1893-94. *Salaries.*				
1 / 1 Protector of Emigrants (*a*) (⅔ salary of 1,200) t - -	5,760		5,760	
Contribution for Pension do.	1,152		960	
1 / 1 Medical Inspector (200) - -	2,400		2,400	
	9,312		9,120	
Deduct—Amount to be made good by Assam - - -	8,650		7,800	
1 / 1 Embarkation Agent - -	662	2,500	1,320	2,588
Personal Assistant (*a*) (⅔ salary of 400) -	1,200	1 500	1,200	1,777
Contribution for Pension - -	1,920 / 384		1,920 / 320	
Total Salaries -	4,166	4,000	4,760	4,365
Carried over -	4,166	4,000	4,760	4,365

(*a*) The remaining portion is charged to "Emigration."

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

DETAILS.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Inland Labour Transport—*contd.*	Rs.	Rs.	Rs.	Rs.
Brought forward -	4,166	4,000	4,760	4,365
Establishment.				
⅔ of Establishment Charges of Protector of Emigrants	3,499	4,550	4,485	4,587
Contribution for pension, &c. - - -	544			
Clerks - - - -	789	...	352	90
Servants - - - -				
Percentage of Establishment in Controlling and Account Offices - - - -	251	250	239	247
Total Establishment -	5,083	4,800	5,076	4,924
Allowances.				
Travelling Allowance - - -	1,180	1,100	700	1,107
Allowances to Clerks for Coolie Registration -	919	900	789	926
Total Allowances -	2,099	2,000	1,489	2,033
Supplies and Services.				
Fees to Medical Examiners - -	968	600	850	715
Petty Construction and Repairs - -	32	850	32	183
Total Supplies and Services -	1,000	1,450	882	898
Contingencies.				
Rents, Rates, and Taxes - - -	682	700	682	702
Postage Charges - - - -	161	100	196	89
Office Expenses and Miscellaneous - -	809	850	915	539
Refunds - - - -	...	100	...	...
Total Contingencies -	1,652	1,750	1,793	1,330
Total Inland Labour Transport -	14,000	14,000	14,000	13,550

27.—TERRITORIAL AND POLITICAL PENSIONS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Territorial and Political Pensions - -	11,42,400	11,63,300	12,04,400	11,93,295
Charitable Allowances— Unno Chutter charges paid in Cuttack and Balasore	6,600	6,700	6,600	6,599
TOTAL -	11,50,000	11,70,000	12,11,000	11,99,894

DETAILS.

Territorial and Political Pensions.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
NIZAMUT FAMILY.	Rs.	Rs.	Rs.	Rs.
Exceeding Rs. 5,000 per annum—				
Hossein Ali Mirza Syud Alikadar Bahadur, the Nawab of Murshidabad (including the grant for repairs) - - - -	2,30,000		2,30,000	2,31,118
Ali Mirza (paid in England by bills on Calcutta) -	10,000		10,000	10,000
Nazarut Ali (paid in England by bills on Calcutta)	10,000		10,000	10,000
Asad Ali Mirza - - - -	15,000		15,000	15,000
Syud Bakar Mirza - - -	10,000		10,000	10,000
Syud Daood Mirza Angore Kudr - -	10,000		10,000	10,000
Syud Furhad Mirza Kasoo Kudr - -	10,000		10,000	10,000
Hossein Ali Mirza - . -	37,000		25,000	25,000
Iskunder Ali Mirza - - -	15,000		15,000	15,000
Syud Jaffer Mirza - - -	10,000		10,000	10,000
Syud Kaikun Mirza Hatem Kudr - -	10,000		10,000	10,833
Syud Khadem Mirza Dara Kudr - -	10,000		10,000	10,000
Syud Mohamed Toki Mirza Surya Kudr -	...		...	2,500
Syud Nazir Ali Mirza Falak Kudr - -	10,000		10,000	8,334
Wahid Ali Mirza - - -	10,000		10,000	10,000
Nawab Shahioon Nissa Begum - -	...		36,000	30,000
Raisoon Nissa Begum - - -	99,822		99,822	99,822
Nawab Azim Ali Khan - - -	56,320		56,320	56,320
Servants' wages - - - -				
Mohamed Zynalabdeen Khan Bahadur, Nawab Syud - - - -	15,924		15,924	15,923
Sultan Gaitera Begum - - -	13,410		13,440	13,440
Syud Mozuffer Ali - - -	10,112		10,112	9,269
Nawab Moolkzomonia Begum - -	...		...	825
Not exceeding Rs. 5 000 per annum - -	1,35,129		1,35,475	1,31,723
TOTAL NIZAMUT PENSIONS -	7,27,747	7,40,000	7,52,093	7,45,107
Carried over -	7,27,747	7,40,000	7,52,093	7,45,107

27.—TERRITORIAL AND POLITICAL PENSIONS—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Imperial. Territorial and Political Pensions—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward -	7,27,747	7,40,000	7,52,093	7,45,107
Oudh Family.				
Exceeding Rs. 5,000 per annum—				
Mahomed Hossein Bahadur (Akhlaya Mirza) -	6,000		6,000	6,000
Nawab Badshah Mehal Shahiba - -	7,200		7,200	7,200
„ Rownah Ara „ (Aktar Mehal Shahiba)	...		...	4,200
Ahid Ali Bahadoor (Prince Kumr Kudr) -	48,000		48,000	48,000
Assmun Jah Bahadoor - - -	13,800		13,800	13,800
Jam Jah Ali „ - - -	10,200		10,200	10,200
Mohamed Jogee „ - - -	6,000		6,000	6,000
„ Jolal Bahadoor - - -	6,000		6,000	6,000
„ Baber Bahadoor - - -	6,000		6,000	6,000
„ Askadi Bahadoor - - -	6,000		6,000	6,000
„ Ibrahim Ali Bahadoor - -	6,000		6,000	6,000
Kaziris Hossein Bahadoor (Fazil Moolook) -	6,000		6,000	6,000
Kam Buksh Bahadoor - - -	6,000		6,000	6,000
Mohamed Ali Mirza Bahadoor - -	6,000		6,000	6,000
Masood Ali Bahadoor - - -	...		...	...
Mohamed Reza Ali Bahadoor - -	6,000		6,000	6,000
Mirza Ali Hossein Bahadoor - - -	...		...	1,210
Mirza Aboo Torah Bahadoor - - -	6,000		6,000	6,000
Mohamed Noke Ashgod Bahadoor - -	6,000		6,000	6,000
„ „ Ali Bahadoor (Dilwar Jah) -	6,000		6,000	6,000
Kaziris Hossein Bahadoor - -	6,000		6,000	6,000
Hossein Bukur Bahadoor - - -	6,000		6,000	6,000
Soni Ara Zainul Begum - - -	...		...	...
Abul Ali Bahadoor - - -	6,000		6,000	6,000
Not exceeding Rs. 5,000 per annum - -	1,47,278		1,53,105	1,45,986
Marriage Grants - - - -	...		...	...
Funeral Expenses - - -	...		...	2,000
	3,22,478	3,24,000	3,28,305	3,28,596
Other Pensions.	10,50,225	10,64,000	10,80,398	10,73,703
Chitpore Family.				
Exceeding Rs. 5,000 per annum—				
Syud Asgar Ali - - - -	8,670		8,670	8,670
Syud Ahmad Ali - - - -	8,670		8,670	6,056
Not exceeding Rs. 5,000 per annum - -	8,710		8,710	8,187
Total Chitpore Family .	26,050		26,050	22,913
Maharajah Shitub Roy's Family.				
Exceeding Rs. 5,000 per annum—				
Kumar Rupnarain Sing - - -	16,999		16,999	16,999
Not exceeding Rs. 5,000 per annum - -	780		780	200
Total Maharajah Shitub Roy's Family .	17,779		17,779	17,199
Purnea Family.				
Not exceeding Rs. 5,000 per annum - -	5,072		5,072	5,210
Raj Mehal Family.				
Not exceeding Rs. 5,000 per annum - -	16,224		16,103	16,645
Banki Pensioners.				
Not exceeding Rs. 5,000 per annum - -	876		936	918
Bissenpore Raj Family.				
Not exceeding Rs. 5,000 per annum - .	2,490		2,570	2,528
Nawab Daood Khan's Family.				
Not exceeding Rs. 5,000 per annum - -	1,436		1,436	1,357
Nawab Ghazeeodin's Family.				
Not exceeding Rs. 5,000 per annum - -	174		174	128
Goomesur Raj Family.				
Not exceeding Rs. 5,000 per annum - -	2,040		2,040	2,040
Nawab Mooneeoodwollah's Family.				
Not exceeding Rs. 5,000 per annum - -	2,777		2,777	1,329
Raja Rajbullub's Family.				
Not exceeding Rs. 5,000 per annum - -	464		464	489
Porahat Raj Family.				
Not exceeding Rs. 5,000 per annum - -	260		260	275
Family of Raja Runjeet Sing.				
Not exceeding Rs. 5,000 per annum - -	120		120	60
Carried over -	75,762		75,781	71,091
	10,50,225	10,64,000	10,80,398	10,73,703

27.—TERRITORIAL AND POLITICAL PENSIONS—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Other Pensions—*contd.* Brought forward -	10,50,225	10,64,000	10,80,398	10,73,703
Heirs of Shaib Bux Bebee.	75,762		75,781	71,091
Not exceeding Rs. 5,000 per annum - -	600		600	600
Ungul Pensioners.				
Not exceeding Rs. 5,000 per annum - -	2,424		2,424	2,379
Family of Moulana Mohamed Asiff.				
Not exceeding Rs. 5,000 per annum - -	223		223	329
Family of Raja Kadir Bux Khan and Kudar Hossein Khan.				
Not exceeding Rs. 5,000 per annum - -	956		956	1,020
Khurda Raja.				
Exceeding Rs. 5,000 per annum - -	25,600		25,600	25,600
Munipúr Family.				
Not exceeding Rs. 5,000 per annum— Rani Chundi Kala - - -	600		600	700
Miscellaneous.				
Not exceeding Rs. 5,000 per annum - -	18,010		17,818	17,873
Total Other Pensions -	1,24,175	99,300	1,24,002	1,19,592
	11,74,400			
Deduct—Probable savings - -	*31,000*			
Total Territorial and Political Pensions -	11,43,400	11,63,300	12,04,400	11,93,295

28.—CIVIL FURLOUGH AND ABSENTEE ALLOWANCES.

Imperial.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Allowances - - - -	1,000	1,000	2,000	447

29.—SUPERANNUATION ALLOWANCES AND PENSIONS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Imperial.	Rs.	Rs.	Rs.	Rs.
Pensions of the Bengal Civil Fund - -	2,000	2,000	2,000	1,553
Marine Department Pensions - - -	58,000	58,000	...	...
Total Imperial -	60,000	60,000	2,000	1,553
Provincial.				
Superannuation and Retired Allowances -	17,20,000	16,56,000	15,92,000	15,73,792
Compassionate Allowances - - -	22,000	26,000	18,000	17,868
Gratuities - - - - -	8,000	8,000	10,000	7,865
Total Provincial -	17,50,000	16,90,000	16,20,000	15,99,525
Local.				
Superannuation and Retired Allowances - -				1,269
Gratuities - - - - -				...
Total Local -	1,000	1,000	20,000	1,269
TOTAL -	18,11,000	17,51,000	16,42,000	16,02,347

29.—SUPERANNUATION ALLOWANCES AND PENSIONS—*continued.*

Details.	Budget Estimate, 1892-93.	Lapsed since the date of framing the Budget Estimate, 1892-93.*	Amount payable in 1893-94.	Add new Pensions and Retired Allowances granted since the date of last Estimate.†	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Accounts, 1891-92.
Provincial.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superannuation and Retired Allowances.							
Departments.							
Land Revenue - -	2,96,619	10,220	2,86,399	51,897	3,38,296		
Opium - -	43,400	2,378	41,022	4,790	45,812		
Salt - -	7,051	291	6,760	495	7,255		
Stamps - -	9,575	249	9,326	804	10,130		
Excise - -	16,635	665	15,970	2,300	18,270		
Customs - -	99,615	1,827	97,788	4,908	1,02,696		
Forest - -	480	...	480	160	640		
Registration - -	6,355	1,499	4,856	485	5,341		
Post Office - -	28,798	995	27,803	7,277	35,080		
Telegraph - -	14,067	93	13,974	2,949	16,923		
Mint - - -	708	...	708	...	708		
General Administration -	1,53,860	5,575	1,48,285	13,569	1,61,854		
Law and Justice -	2,71,380	14,139	2,57,241	40,756	2,97,997		
Police - -	2,74,089	15,289	2,58,800	57,962	3,16,762		
Education - -	98,061	2,724	95,337	16,712	1,12,049		
Ecclesiastical - -	60	...	60	...	60		
Medical - -	45,946	2,840	43,106	10,656	53,762		
Political - -	678	438	240	...	240		
Scientific and other Minor Departments - -	20,050	...	20,050	...	20,050		
Stationery and Printing -	13,795	387	13,408	674	14,082		
Miscellaneous - -	768	...	768	...	768		
Public Works Department -	2,07,772	11,565	1,96,207	33,431	2,29,638		
	16,09,762				17,88,413		
Deduct—Probable Savings	*17,762*				*68,413*		
Total -	15,92,000	71,174	15,38,588	2,49,825	17,20,000	16,56,000	15,73,792

* The deductions shown in this column include the Superannuation Allowances transferred for payment to other Governments.
† Includes those transferred for payment from other Governments.

30.—STATIONERY AND PRINTING.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Imperial.	Rs.	Rs.	Rs.	Rs.
Stationery purchased for Central Stores -	17,39,000	17,00,000	16,69,000	18,51,530
Provincial.				
Stationery Office at the Presidency - -	1,33,530	1,55,000	1,17,000	1,29,732
Stationery purchased in the Country - -	70,000	70,000	66,000	68,822
Government Presses - - - -	3,46,300	3,60,000	3,24,000	3,29,890
Printing at Private Presses - - -	...	...	...	307
Stationery supplied from Central Stores -	7,53,000	7,21,000	4,82,000	8,05,427
Refunds - - - - -	2,170	2,000	1,000	1,670
Total Provincial -	13,05,000	13,08,000	9,90,000	13,35,848
Local.				
Stationery purchased in the Country - -	19,000	19,000	...	17,662
Printing at Private Presses - -	33,000	33,000	47,000	32,323
Total Local -	52,000	52,000	47,000	49,985
TOTAL -	30,96,000	30,60,000	27,06,000	32,37,363

Details.

Numbers. 1892-93.	Numbers. 1893-94.	*Provincial.* Stationery Office at the Presidency.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Stationery Branch.				
		Establishment.				
1	1	Store-keeper - - -	2,580	2,450	2,460	2,431
52	52	Clerks (less than 200) - -	26,532	40,050	26,004	39,281
27	27	Servants and others - -	2,388		2,388	
		Temporary Establishment - -	3,552	6,250	2,812	5,944
		Total Establishment -	35,052	48,750	33,664	47,656
		Carried over -	35,052	48,750	33,664	47,656

30.—STATIONERY AND PRINTING—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Stationery Office at the Presidency—*continued.*				
Brought forward -	35,052	48,750	33,664	47,656
Allowances.				
Allowance to Assistant Superintendent for visiting Presidency Jail Press - - -	600	600	...	600
Supplies and Services.				
One-third Freight on Europe Stores -	700	600	1,400	979
Cost of landing Stationery Packages -	2,215	1,000	2,200	2,035
Total Supplies and Services -	2,915	1,600	3,600	3,014
Contingencies.				
Subscriptions to Newspapers and Periodicals -	...	100	...	...
Rents, Rates and Taxes - - -	14,783	15,000	16,100	14,500
Postage Charges - - -	1,500	4,500	1,620	3,979
Telegram Charges - - -	...	100	...	96
Office Expenses and Miscellaneous - -	35,000	84,350	25,200	59,887
Total Contingencies -	51,283	1,04,050	42,920	78,462
TOTAL STATIONERY BRANCH -	89,850	1,55,000	80,184	1,29,732
FORM BRANCH.				
Establishment.				
Numbers. 1892-93. 28 / 1893-94. 28 — Clerks (less than 200) - -	10,116		10,116	
16 / 16 — Servants - - -	1,248		1,248	
Temporary Establishment - -	2,316		2,316	
			13,680	
Deduct—Probable Savings -			*364*	
Total Establishment -	13,680		13,316	
Allowances.				
Allowance to Assistant Superintendent for visiting Presidency Jail Press - -	...	...	600	...
Contingencies.				
Postage Charges - - -	2,500		2,400	
Office Expenses and Miscellaneous - -	27,500		20,500	
Total Contingencies -	30,000		22,900	
TOTAL FORM BRANCH -	43,680		36,816	
Total Stationery Office at the Presidency	1,33,530	1,55,000	1,17,000	1,29,732
Stationery purchased in the Country.				
STATIONERY PURCHASED IN SEVERAL DEPARTMENTS.				
Land Revenue - - -	14,000	14,000	13,000	12,565
Excise - - -	2,500	2,000	2,000	2,500
Law and Justice—				
Civil and Sessions Courts - -	25,000	25,000	24,900	24,323
Criminal Courts - - -	7,000	7,000	6,000	7,358
Courts of Small Causes - -	...	...	100	62
Police - - - -	21,500	22,000	20,000	22,014
Stationery purchased in the Country, Provincial	70,000	70,000	66,000	68,822
Ditto ditto Local -	19,000	19,000	...	17,662
Total Stationery purchased in the Country	89,000	89,000	66,000	86,484
Government Presses.				
BENGAL SECRETARIAT PRESS.				
Salaries.				
Numbers. 1892-93. 1 / 1893-94. 1 — Superintendent (1,000) - -	12,000	12,000	12,000	12,480
Establishment.				
Printers and Examiners - -				
Readers and Copy-holders - -				31,669
Compositors and Distributors -				
Pressmen - - -				
Clerks, Servants, and others - -				11,053
Piece-hand Establishment - -				1,05,819
Extra-hand Establishment - -				9,763
Allowances.				
Travelling Allowance - - -				334
Overtime of the Establishment - -				22,083
Hill Journey Allowance - - -				3,126
Total Establishment and Allowances -	1,90,000	1,88,000	1,79,300	1,83,847
Carried over -	2,02,000	2,00,000	1,91,300	1,96,327

30.—STATIONERY AND PRINTING—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Government Presses—*continued.*	Rs.	Rs.	Rs.	Rs.
BENGAL SECRETARIAT PRESS—Brought forward	2,02,000	2,00,000	1,91,300	1,96,327
Supplies and Services.				
Cost of Materials and Stock				4,317
Cost of Stores from England				2,933
One-fifth freight on Stores				23
Contract and Miscellaneous Printing				...
Total Supplies and Services	15,000	10,000	15,000	7,273
Contingencies.				
Purchase and Repair of Furniture	...		...	...
Books and Publications	...		...	...
Hill-journey Charges	...		...	306
Postage Charges	14,000		14,000	13,139
Office Expenses and Miscellaneous	14,000		14,000	13,114
Total Contingencies	28,000	31,000	28,000	26,559
			2,34,300	
Deduct—for rounding			300	
TOTAL BENGAL SECRETARIAT PRESS	2,45,000	2,41,000	2,34,000	2,30,159
PRESIDENCY JAIL PRESS.				
Establishment.				
Overseers, Readers, Instructors, and Distributors				17,690
Engineer				376
Clerks				1,440
Servants				748
Allowances.				
Piece-hand Establishment				19,744
Overtime of the Establishment				7,339
Total Establishment and Allowances	50,000	50,000	40,000	47,337
Supplies and Services.				
Block and Plant				...
Purchase of Type, &c.				29
Cost of Europe Stores				2,789
Freight on Europe Stores				140
Petty Construction and Repairs				...
Total Supplies and Services	11,000	21,000	11,000	2,958
Contingencies.				
Office Expenses and Miscellaneous	15,000	23,000	13,000	24,122
TOTAL PRESIDENCY JAIL PRESS	76,000	94,000	64,000	74,417
GOVERNMENT PUBLICATIONS.				
Uriya Gazette	1,996	2,000	1,874	1,901
Customs Publications.				
Cost of Printing at Rs. 950 a month	11,400	11,000	11,400	11,400
Moiety of Establishment charges in the Statistical Department transferred from "9, Customs Salaries, Establishments, &c., Calcutta" (page 34)	11,904	12,000	12,726	12,013
TOTAL GOVERNMENT PUBLICATIONS	25,300	25,000	26,000	25,314
Total Government Presses	3,46,300	3,60,000	3,24,000	3,29,890
Printing at Private Presses.				
PRINTING AT PRIVATE PRESSES, PROVINCIAL.				
Cost of printing Indian Law Reports				
Cost of printing at Private Presses				
TOTAL PRINTING AT PRIVATE PRESSES, PROVL.				307
PRINTNIG AT PRIVATE PRESSES, LOCAL.				
District Fund Lithography				
Do. Fund				
Do. Road Fund				
Do. Road Account				
Zamindary Dâk Fund				
Inland Labor Transport				
TOTAL PRINTING AT PRIVATE PRESSES, LOCAL	33,000	33,000	47,000	32,323
Total Printing at Private Presses	33,000	33,000	47,000	32,630

32.—MISCELLANEOUS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Imperial.	Rs.	Rs.	Rs.	Rs.
Charges for Remittance of Treasure	33,000	22,000	32,000	33,494
Miscellaneous Refunds	...	1,000	1,000	318
Total Imperial	33,000	23,000	33,000	33,812
Provincial.				
Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations	3,000	3,000	2,000	2,537
Rewards for Proficiency in Oriental Languages, and Allowance to Language Examination Committee	8,000	6,000	9,000	8,500
Cost of Books and Publications	1,000	1,000	1,000	696
Donations for Charitable Purposes	1,05,000	81,000	98,200	1,14,409
Charges on account of European Vagrants	5,000	6,000	5,000	3,525
Rewards for Destruction of Wild Animals	17,000	16,000	14,000	15,637
Petty Establishments	19,000	21,000	19,300	20,646
Special Commissions of Enquiry	10,000	10,000	30,000	17,269
Rents, Rates, and Taxes	24,000	22,000	20,000	24,594
Miscellaneous and Unforeseen Charges	27,000	22,000	21,500	74,848
Miscellaneous Refunds	10,000	10,000	10,000	12,593
Total Provincial	2,29,000	1,98,000	2,30,000	2,95,254
Local.				
Petty Establishments	28,000	28,000	24,000	28,351
Donations for Charitable purposes	...	...	...	1,908
Rewards for Destruction of Wild Animals		...	1,000	140
Miscellaneous and Unforeseen Charges	16,000	16,000	20,000	12,678
Refunds	6,000	6,000	5,000	4,041
Total Local	50,000	50,000	50,000	47,118
TOTAL	3,12,000	2,71,000	3,13,000	3,76,184

Details.

Petty Establishments.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92
Petty Establishments, Provincial.	Rs.	Rs.	Rs.	Rs.
Circuit House.				
Establishment.				
Circuit House Chowkeedars	2,508		2,472	
Servants	654		654	
Total Establishment	3,162	3,215	3,126	3,244
Supplies and Services.				
Petty Construction				
Petty Repairs				
Total Supplies and Services		450		297
Contingencies.				
Regrant of Savings	...	3,700	565	3,112
Purchase of Furniture	4,100		7,673	
Repair of Furniture				
Office Expenses and Miscellaneous		900		1,461
Weeding and clearing Gardens		3,900		18
Rents, Rates, and Taxes	3,685			3,994
Other Miscellaneous Charges	5	50	...	...
Total Contingencies	7,790	8,550	8,238	8,585
Total Circuit House	10,952	12,215	11,364	12,126
Carried over	10,952	12,215	11,364	12,126

32.—MISCELLANEOUS—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Petty Establishments—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward -	10,952	12,215	11,364	12,126
Staging Bungalows.				
Establishment.				
Servants - - - - -	5,332	5,300	5,155	4,346
Contingencies.				
Petty Construction - - -	...		..	
Purchase and Repair of Furniture - -	...			2,251
Rents, Rates and Taxes - - -	1,516	1,300	2,253	1,209
Repair of Furniture - - -		1,200		...
Contingencies - - - -	1,200	985		714
Regrant of Savings - - - -	...	...	528	
Total Contingencies -	2,716	3,485	2,781	4,174
Total Staging Bungalows -	8,048	8,785	7,936	8,520
Conservancy Establishment.				
Establishment.				
Servants - - - - -	...		...	
Contingencies				
Contingencies - - - -	...		...	
Miscellaneous - - - -	...		...	
Total Contingencies -	...		...	
Total Conservancy Establishment -	...			
Total Petty Establishments, Provincial -	19,000	21,000	19,300	20,646
Petty Establishments, Local -	28,000	28,000	24,000	28,351
Total Petty Establishments -	47,000	49,000	43,300	48,997
Donations for Charitable Purposes.				
Grant-in-aid to Seamens' Institute at Hastings -	300	200	...	...
Charges on account of shipwrecked Mariners -	916	300	800	785
Maintenance of strangers and indigent persons -	...	200	...	213
District Charitable Society - - -	17,400	17,400	17,400	17,400
Burial of paupers - - - -	...	4,000	...	3,840
Payment to Governor of Free School for rent of Old Court House premises - - -	10,240	10,240	10,240	10,240
Passage and diet of Insanes for sending to Asylum -	500	500	400	498
Donation to Zenana Hospital - - -	1,200	1,200	1,200	1,200
Ditto to the Calcutta Female Nurses' Institution	37,000	26,600	30,000	59,925
Grant-in-aid to St. Vincent's Home - -	3,600	3,600	3,600	3,600
Grant for the purchase of a new site for the Leper Asylum - - - -	17,000	...	17,000	...
Grant-in-aid to Lady Canning's Home for teaching Nurses - - - - -	4,800	4,800	4,800	4,800
Maintenance of Famine Orphans - -	1,044	1,000	1,260	1,334
Grant-in-aid to Seamens' Coffee and Reading Rooms -	3,000	3,000	3,000	3,000
Ditto to Sailors' Home, Calcutta - -	1,200	1,200	1,200	1,200
Donation to Temperance Society - -	1,800	1,800	1,800	1,650
Grant-in-aid to Seamens' Mission, Calcutta -	1,200	1,200	1,200	1,100
European Orphan Asylum - - -	2,400	2,400	2,400	2,400
Old Church Parochial Home - - -	900	760	900	717
Grant-in-aid to Sailors' Home, Chittagong -	500	500	500	500
Miscellaneous - - - -	...	100	500	7
Total Donations for Charitable Purposes -	1,50,000	81,000	98,200	1,14,409
Special Commissions of Enquiry				
Commissioners, Secretary and other Officers -				
Establishment - - - -				
Clerks - - - - -	8,000	8,000		15,474
Servants - - - - -				
Travelling Allowances of Officers on duty -				
Ditto of Establishment - -				
Tour charges - - - -				
Office expenses - - - -	2,000	2,000		1,795
Furniture - - - -				
Postage charges - - - -				
Miscellaneous charges - - -				
Total Special Commissions of Enquiry -	10,000	10,000	30,000	17,269

33.—FAMINE RELIEF.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Provincial.	Rs.	Rs.	Rs.	Rs.
Famine Relief Charges - - -	...	3,000	1,00,000	...
Local.				
Famine Relief Charges - - -	1,00,000	3,00,000	1,00,000	11,486
TOTAL -	1,00,000	3,03,000	2,00,000	11,486

38.—STATE RAILWAYS: INTEREST ON DEBT.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Provincial.	Rs.	Rs.	Rs.	Rs.
Interest on Debt - - - -	...	...	...	36,98,508
TOTAL -	...	...	...	36,98,508

42.—IRRIGATION—MAJOR WORKS: INTEREST ON DEBT.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Provincial.	Rs.	Rs.	Rs.	Rs.
Interest on Debt - - - -	24,48,000	24,26,000	24,28,000	24,03,107
TOTAL -	24,48,000	24,26,000	24,28,000	24,03,107

43.—IRRIGATION—MINOR WORKS AND NAVIGATION.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Provincial.	Rs.	Rs.	Rs.	Rs.
In charge of Civil Officers—				
Embankments under the Contract System—				
Establishment and Contingencies - -	2,000	2,000	2,000	1,914
Maintenance charges of the Dankuni Canal -	2,000	2,000	...	12,639
TOTAL PROVINCIAL -	4,000	4,000	2,000	14,553
Local.				
In charge of Civil Officers—				
District Fund—				
Establishment and Contingencies - -	13,000	13,000	8,000	13,423
TOTAL .	17,000	17,000	10,000	27,976

45.—CIVIL WORKS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Provincial.				
In charge of Civil Officers—				
Civil Buildings.	Rs.	Rs.	Rs.	Rs.
New Works - - - -	...	53,000	62,000	...
Repairs - - - -	2,000	6,000	...	7,791
Communications				
New Works - - - -	...	...	6,000	...
Repairs - - - -	86,000	48,000	4,000	50,740
Miscellaneous Public Improvements.				
Repairs - - - -	45,000	4,000	...	4,600
Total Works and Repairs -	1,33,000	1,11,000	72,000	63,131
Establishment - - -	...	...	4,000	* ...
Miscellaneous.				
South Lushai Hills - - -	92,000	59,000	79,000	82,099
Refund of Ferry Tolls and Fines - -	...	...	24,000	* ...
Total -	92,000	59,000	1,03,000	82,099
Total Provincial -	2,25,000	1,70,000	1,79,000	1,45,230
Local.				
In charge of Civil Officers—				
Civil Buildings.				
New Works - - - -	65,000	65,000	90,000	60,608
Repairs - - - -	10,000	10,000	10,000	9,516
	75,000	75,000	1,00,000	70,124
Communications.				
New Works - - - -	12,50,000	12,50,000	12,00,000	12,67,017
Repairs - - - -	22,70,000	22,70,000	23,00,000	22,17,805
	35,20,000	35,20,000	35,00,000	34,84,822
Miscellaneous Public Improvements.				
New Works - - - -	45,000	45,000		43,781
Repairs - - - -	20,000	20,000		16,286
	65,000	65,000	1,23,000	60,067
Establishment - - -	6,20,000	6,20,000	6,50,000	6,06,186
Tools and Plant - - -	30,000	30,000	30,000	28,339
Miscellaneous.				
Ferry Toll Establishment and Contingencies -	*	*	..	13,387
Miscellaneous - - - -	...	...	65,000	...
District Fund—				
Ferry Refunds	*	*	7,000	3,216
	...	...	72,000	16,603
Total Local -	43,10,000	43,10,000	44,75,000	42,66,141
TOTAL -	45,35,000	44,80,000	46,54,000	44,11,371

Details.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93	Accounts, 1891-92
Provincial.				
Repairs to Civil Buildings.	Rs.	Rs.	Rs.	Rs.
Churches and Burial Grounds - -	2,000	6,000	...	7,030
Medical - . - -		...	...	761
Total -	2,000	6,000	...	7,791
Communications.				
Repairs.				
Bridged and metalled roads - - -	54,000	18,000	...	15,209
Boats, bridges, and ferries - - -	32,000	30,000	4,000	35,531
Total -	86,000	8,000	4,000	50,740

* Included under Communications—Repairs.

45.—CIVIL WORKS—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Repairs to Works of Miscellaneous Public Improvements.				
Sewerage and drainage - - -	4,000	4,000	...	3,600
Miscellaneous - - - -	41,000	...	...	1,000
Total -	45,000	4,000	...	4,600
Local. **Civil Buildings, Original Works.**				
Postal - - - - -	...	...		...
Administration - - - -	6,000	6,000		5,411
Land Revenue - - - -	..	...		...
Excise - - - - -	...	...		...
Minor Departments - - - -	...	...		...
Law and Justice - - - -	..	...		...
Jails - - - - -	...	...		...
Police - - - - -	...	...		...
Educational - - - -	2,000	2,000		1,514
Medical - - - - -	4,000	4,000		3,500
Public Works - - - -	35,000	35,000		32,966
Miscellaneous - - - -	18,000	18,000		17,217
Total -	65,000	65,000	90,000	60,608
Repairs to Civil Buildings.				
Postal - - - - -	...	...		...
Administration - - - -	2,500	2,500		2,003
Land Revenue - - - -	...	...		...
Excise - - - - -	...	...		...
Minor Departments - - - -	...	...		...
Law and Justice - - - -	...	...		...
Jails - - - - -	...	...		...
Police - - - - -	...	...		...
Educational - - - -	...	...		...
Medical - - - - -	500	500		554
Public Works - - - -	4,500	4,500		4,478
Miscellaneous - - - -	2,500	2,500		2,481
Total -	10,000	10,000	10,000	9,516
Roads and other Works of Communication. Original Works.				
Metalled and bridged roads - - -	1,60,000	1,60,000		1,63,829
Raised, bridged and unmetalled roads - -	2,38,000	2,38,000		2,40,155
District roads, unmetalled and unraised - -	95,000	95,000		98,337
Village roads - - - -	55,000	55,000		56,523
Bridges and culverts - - - -	6,10,000	6,10,000		6,10,014
Boats, bridges, and ferries - - -	30,000	30,000		29,756
Navigable canals - - - -	5,000	5,000		8,320
Accommodation for travellers - - -	20,000	20,000		21,522
Arboriculture - - - -	7,000	7,000		8,501
Miscellaneous - - - -	30,000	30,000		30,060
Total -	12,50,000	12,50,000	12,00,000	12,67,017

45.—CIVIL WORKS—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Repairs to Roads and other Works of Communications.				
Metalled and bridged roads - - -	8,09,000	8,09,000		8,01,161
Raised, bridged, and unmetalled roads - -	5,35,000	5,35,000		5,28,082
District roads, unmetalled and unraised - -	2,40,000	2,40,000		2,39,802
Village roads - - - -	3,65,000	3,65,000		3,47,191
Bridges and culverts - - -	1,69,000	1,69,000		1,69,799
Boats, bridges, and ferries - - -	34,000	34,000		13,519
Navigable canals - - - -	5,000	5,000		6,491
Accommodation for travellers - - -	38,000	38,000		36,295
Arboriculture - - - -	29,000	29,000		29,412
Miscellaneous - - - -	46,000	46,000		46,053
Total -	22,70,000	22,70,000	23,00,000	22,17,805
Miscellaneous Public Improvements. Original Works.				
Improvements to towns - - -	2,000	2,000		1,716
Markets - - - - -	...	...		...
Paving and streets - - - -	...	...		...
Water-supply - - - -	26,000	26,000		26,147
Sewerage and drainage - - -	8,000	8,000		7,369
Harbours - - - - -	...	...		...
Light-houses - - - -	...	...		...
Miscellaneous - - - -	9,000	9,000		8,549
Total -	45,000	45,000		43,781
Deduct—Outlay from Contributions - -	...			...
Net Total -	45,000	45,000		43,781
Repairs to Works of Miscellaneous Public Improvements.				
Improvements to towns - - -	1,000	1,000		442
Markets - - - - -	...	...		...
Paving and streets - - - -	...	...		...
Water-supply - - - -	10,000	10,000		8,325
Sewerage and drainage - - -	2,000	2,000		1,205
Harbours - - - - -	...	...		...
Light-houses - - - -	...	...		...
Miscellaneous - - - -	7,000	7,000		6,314
Total -	20,000	20,000		16,286
Deduct—Outlay from Contributions - -	...	...		...
Net Total -	20,000	20,000	1,23,000	16,286

BENGAL.

APPENDIX TO THE BUDGET ESTIMATE FOR 1893-94.

(Numerical Strength of Sanctioned Establishments.)

N.B.—The following Establishments are not shown in the Appendix, as some of them are located in one district only, while others are petty Establishments, the details of which, as far as available, are given in the body of the Estimate.

Name of Establishment.	Reference to Estimate.	Where located.
	Page	
3.—LAND REVENUE—		
Survey and Settlement (*b*)	16	In different districts.
Charges of District Administration—		
General Establishments—		
Boat Establishment	21	Ditto.
Partition Establishment (temporary) (*c*)	22	Ditto.
Recordroom or Copy-making Establishment (*b*)	23	Ditto.
Survey of Waste Land	23	Julpigooree.
Lushai Administration	24	..
Management of Government Estates (*b*)	24	In several districts.
Land Records and Agriculture—		
Agriculture	25	Calcutta.
4.—OPIUM—		
Establishments of Agents and Sub-Deputy Agents	25	Behar & Benares.
Opium Miscellaneous Charges in Calcutta	28	Calcutta.
6.—STAMPS—		
Superintendence—		
Presidency Executive Establishment	29	Ditto.
7.—EXCISE—		
Collectors', Commissioners' and Cantonment Magistrates' Establishments—		
Presidency Establishment	30	Ditto.
8.—PROVINCIAL RATES—		
Collection of Rates and Cesses—		
P. W. and Road Cess Establishment, Provincial	33	In all districts.
District Road Fund, Local (*a*)	33	
9.—CUSTOMS—		
Sea Customs—		
Port Offices (District details given in Estimate)	34	Calcutta, Balasore, Chittagong, Cuttack, Dacca, and Pooree.
10.—ASSESSED TAXES—		
Collection of Income Tax	38	In different districts.
12.—REGISTRATION—		
Superintendence—		
Inspector General and his Establishment	39	Calcutta.
15.—POST OFFICE—		
District Post Establishments—		
Zemindaree Dák Charges (*c*)	41	In all districts excepting Darjeeling.
18.—GENERAL ADMINISTRATION—		
Civil Offices of Account and Audit	42	Calcutta.
Staff & Household of the Lieut.-Governor	43	
Legislative Council	43	
Civil Secretariats	44	
Board of Revenue	45	
General Establishment of Local Funds (*b*)	47	In different districts.
19A.—LAW AND JUSTICE—COURTS OF LAW—		
High Court	48	Calcutta.
Law Officers (except Mofussil Establishment) (*c*)	50	
Coroner's Court	51	
Presidency Magistrates' Court	52	
Courts of Small Causes—		
Presidency Court	54	
Mofussil Courts (*b*)	54	Jessore.
Criminal Courts—		
Hazut Establishment (*b*)	55	...
Honorary Magistrates' Establt. (*b*)	55	...
19B.—LAW AND JUSTICE—JAILS—		
Jails—		
Superintendence (Inspector General and Establishment)	56	Calcutta.
Presidency Jail	56	
Clerical, &c., Establishments—		
Lock-ups	57	
Warder Establishment—		
Presidency Jail	57	
Menial and other Establishments—		
Presidency Jail	58	
Lock-ups	58	
Hospital Charges—		
Presidency Jail	59	
Jail Manufactures—		
Superintendent	60	Ditto.
Clerical, Mechanical, &c., Estabts. (*b*)	60	...
Warder Establishment	60	...
Menial and other Establishment	60	Calcutta.
20.—POLICE—		
Presidency Police	61	Calcutta.
Superintendence	65	
District Executive Force—		
Village Police (*b*)	67	...
Special Police (*c*)	67	Chittagong.
20.—POLICE—*contd.*	Page	
Railway Police—		
East Indian Railway Police	70	Howrah.
Eastern System—		
E. Bengal, C. and S. Eastern, and C. Bengal Railways Police	70	Calcutta.
Northern Bengal State Railway Police	71	Jessore.
Nulhati State Railway Police	71	Moorshedabad.
Tirhoot State Railway Police	71	Mozafferpore.
Dacca and M. State Railway Police	72	Dacca.
Cattle Pounds, Provincial and Local (*b*)	72 & 73	In different districts.
Steam Boiler Inspection Estabts. (*b*)	73	Calcutta.
21.—MARINE—		
Salaries & Allowcs. of Officers & Men Afloat—		
Pilot Vessels, Steamers, and Port Officer's Steam Launch Establishments	74	Ditto.
Pilotage and Pilot Establishments (*b*)	75	
Marine Establishments	76	...
Miscellaneous Establishments	77	...
22.—EDUCATION—		
Direction	77	Calcutta.
Inspection, Provincial—		
Inspector of European Schools	78	
Government Colleges—General—		
Bethune Girls' School	80	Ditto.
Sanskrit College	81	
Calcutta Madrassa	81	
Government Colleges—Professional—		
Civil Engineering College	82	Howrah.
Government Schools—General—		
High Schools . Hindu School	84	Calcutta.
High Schools . Hare School	84	
Girls' Schools—Eden Female School	86	Dacca.
Boarding School—Kurseong	86	Darjeeling.
Primary Schools for Boys and Girls	87	Ungul.
Government Schools—Special—		
Calcutta School of Art	88	Calcutta.
Government Art Gallery	88	
Industrial School—Ranchee	89	Lohardugga.
Other Schools—		
Moorshedabad Nawab's Madrassa	89	Moorshedabad.
Cox Bazar Madrassa	89	Chittagong.
23.—ECCLESIASTICAL—		
Ecclesiastical Establishments—		
Church of Scotland	92	Calcutta.
24.—MEDICAL—		
Medical Establishment—		
Superintendence	93	Ditto.
Reserve Medical Subordinates	94	
Hospitals and Dispensaries—		
Presy. Hospls. & Dispensaries, Provl.	94	
Inland Labour Transport Fd., Local (*b*)	97	In different districts.
Sanitation and Vaccination	97	
Medical College and Schools—		
Medical College	98	Calcutta.
Lock Hospitals	99	
Chemical Examiner	100	
26.—SCIENTIFIC AND OTHER MINOR DEPTS.—		
Census (*c*)	101	Ditto.
Provincial Museums	102	Ditto.
Experimental Cultivation (*b*)	102	
Cinchona Plantations (*c*)	103	Darjeeling.
Botanical and other Public Gardens—		
Botanical Gardens (*c*)	104	Howrah and Darjeeling.
Emigration	105	Calcutta.
Registration of River borne Traffic (*b*)	105	In different dists.
Provincial Statistics (*b*)	106	Ditto.
Examinations—		
Examination Committee	106	Calcutta.
Inland Labour Transport (*c*)	106	In different dists.
30.—STATIONERY AND PRINTING—		
Stationery Office at the Presidency	110	Calcutta.
Government Presses—		
Bengal Secretariat Press (*c*)	111	
Presidency Jail Press (*b*)	111	
32.—MISCELLANEOUS—		
Petty Establishments, Provl. and Local (*b*)	113	In different districts.
43.—IRRIGATION—MINOR WORKS & NAVN.—		
Establishments Provl. and Local (*b*)	115	Ditto.
45.—CIVIL WORKS—		
In charge of Civil Officers, Local—		
Establishments Provl. and Local (*b*)	116	Ditto.

(*a*) Numerical strength of these establishments is not available.
(*b*) Ditto ditto is not given in the Estimate.
(*c*) Ditto ditto is partly given in the Estimate.

Statement showing the Numerical Strength of the Sanctioned Establishments

Reference Number.	DISTRICTS.	3.—LAND REVENUE.																					
		CHARGES OF DISTRICT ADMINISTRATION—OFFICERS.								CHARGES OF DISTRICT ADMINISTRATION—ESTABLISHMENTS.										LAND RECORDS AND AGRICULTURE.			
		GENERAL ESTABLISHMENTS.							SUB-DIVISIONAL ESTABTS.	GENERAL ESTABLISHMENTS (a).				SUB-DIVISIONAL ESTABLISHMENTS (UNDER DIVISIONAL COMMISSIONERS).		PROCESS-SERVING ESTABLISHMENT.		WARDS' ESTATES ESTABLISHMENT.		LAND REGISTRATION.			
		Collectors and Magistrates.	Joint-Magistrates and Deputy Collectors.	Assistant Magistrates and Collectors.	Statutory Civilians.	Deputy Commissioners.	Assistant Commissioner.	Deputy Collectors & Deputy Magistrates—Subordinate Executive Service.	Sub-Deputy Magistrates and Sub-Deputy Collectors.	Chief Office Establishment. Clerks (on 200 and over and below).	Chief Office Establishment. Servants.	Deputy Collectors' and Dy. Magt.s' Establ. Clerks (below 200).	Deputy Collectors' and Dy. Magt.s' Establ. Servants.	Kanungoes and Surveyors.	Chainmen, Measurers, &c.	Nazirs (below 200).	Peons.	Clerks (below 200).	Servants.	Officers. Special Sub-Deputy Collectors.	Establishment. Clerks (below 200).	Establishment. Servants.	Reference Number.
	BHAGALPORE DIVISION.																						
1	Bhagalpore	1	...	1	...	...	...	6	1	23	8	24	17	12	18	4	35	2	...	...	...	...	1
2	Monghyr	1	1	...	1	...	...	5	2	25	11	24	15	...	...	2	29	...	...	...	...	...	2
3	Purneah	1	1	...	...	...	...	4	2	20	9	25	13	...	...	2	20	...	...	...	...	...	3
4	Nya Doomka	...	...	...	...	1	...	12	6	25	14	49	23	...	...	2	54	...	...	...	...	...	4
5	Maldah	1	...	...	...	...	...	3	1	15	7	12	4	...	...	2	8	...	...	...	1	...	5
	BURDWAN DIVISION.																						
6	Burdwan	1	1	2	...	...	...	5	2	26	10	24	23	10	21	3	25	8	2	...	...	...	6
7	Beerbhoom	1	...	...	1	...	...	2	1	18	6	14	6	...	...	1	10	...	...	...	...	...	7
8	Bankoora	1	...	...	1	...	...	4	1	16	8	17	7	...	...	2	12	...	...	...	...	...	8
9	Hooghly	1	1	1	...	...	...	7	2	29	11	53	27	...	...	6	33	...	...	...	...	...	9
10	Howrah	1	...	...	...	...	...	2	...	...	...		...	..	...	...	...	...	...	...	...	...	10
11	Midnapore	1	...	1	...	...	...	11	1	35	11	37	18	...	...	4	53	5	2	...	2	...	11
	CHITTAGONG DIVISION.																						
12	Chittagong	1	1	3	...	...	...	5	2	68	15	19	26	5	23	12	108	3	1	2	14	20	12
13	Chittagong Hill Tracts	...	...	...	...	...	1	...	3	10	3	3	...	...	...	1	...	2	...	...	...	...	13
14	Noakholly	...	...	...	...	...	...	6	2	27	7	28	9	...	...	4	30	2	...	...	...	...	14
15	Tipperah	...	1	1	...	...	...	5	1	25	10	31	16	...	...	4	28	...	...	...	...	...	15
16	Tipperah Hills	...	...	...	...	...	...	1	...	1	2	...	...	...	...	...	...	...	...	...	...	...	16
	ORISSA DIVISION.																						
17	Cuttack	1	...	...	1	...	...	5	...	66	39	31	19	...	...	6	83	3	...	...	5	7	17
18	Ungul	1	...	...	...	...	...	...	...	7	7	...	...	...	...	...	3	...	...	...	...	...	18
19	Balasore	1	...	...	...	...	...	5	2	34	22	18	7	...	...	3	19	1	...	...	...	...	19
20	Pooree	1	...	1	1	...	...	3	2	35	25	21	9	...	...	2	22	...	...	...	...	...	20
	DACCA DIVISION.																						
21	Dacca	1	1	2	...	...	...	7	1	32	10	32	17	10	16	7	51	1	...	...	1	...	21
22	Backergunge	1	1	...	...	...	...	9	1	35	11	28	19	...	...	4	38	2	1	...	...	...	22
23	Furreedpore	1	...	...	...	...	...	4	1	36	6	29	13	...	...	2	27	2	...	...	...	...	23
24	Mymensingh	1	...	...	...	...	...	8	2	34	18	33	22	...	...	4	43	...	...	...	..	2	24
	PRESIDENCY DIVISION.																						
25	Calcutta	...	...	...	...	...	...	1	1	1	...	...	...	13	37	...	...	...	...	...	...	...	25
26	Nuddea	...	...	1	2	...	...	6	1	26	8	29	13	...	...	2	17	...	...	...	...	...	26
27	24-Pergunnahs	1	2	...	...	...	...	11	4	35	9	57	31	...	...	8	57	3	.	.	...	...	27
28	Jessore	1	...	...	...	...	...	3	2	28	10	36	23	...	...	2	33	...	...	...	...	...	28
29	Moorshedabad	1	1	2	...	...	...	6	3	37	15	26	13	...	...	4	20	2	1	...	...	...	29
30	Khulna	1	...	...	...	...	...	4	...	25	7	24	9	...	...	1	15	2	1	...	...	...	30
31	Sunderbuns	...	...	...	...	...	...	...	...	7	7	...	...	...	...	...	...	...	...	...	...	...	31
	PATNA DIVISION.																						
32	Patna	1	1	3	1	...	...	5	3	31	8	24	19	14	27	6	58	1	...	...	1	...	32
33	Gya	1	...	1	...	...	...	7	2	32	12	27	18	...	...	4	50	3	2	...	...	...	33
34	Chumparun	1	...	1	..	...	...	2	1	15	8	13	7	...	...	1	9	...	...	. .	...	...	34
35	Sarun	1	...	2	..	...	...	4	1	31	9	22	14	...	...	4	50	...	...	...	4	...	35
36	Shahabad	1	1	3	..	...	...	6	2	37	14	19	20	...	...	5	50	1	1	...	...	..	36
37	Mozufferpore	1	1	3	...	...	...	2	2	37	11	22	14	...	...	3	35	...	...	1	...	1	37
38	Durbhunga	1	1	1	...	...	..	3	3	27	13	22	14	...	...	2	39	1	...	...	1	1	38
	RAJSHAHYE DIVISION.																						
39	Rajshahye	1	...	...	...	...	...	4	2	29	8	28	12	6	13	2	17	3	1	...	...	...	39
40	Rungpore	...	...	...	...	..	...	7	2	21	12	33	17	...	..	2	14	1	...	...	...	...	40
41	Dinagepore	1	1	...	...	...	.	4	1	20	7	21	9	...	...	2	9	2	1	...	...	...	41
42	Jalpaiguri	...	...	...	...	1		5	2	15	7	18	12	.	...	2	16	...	...	...	...	..	42
43	Darjeeling	...	1	...	...	...	.	2	1	10	13	7	7	...	...	1	1	...	...	...	...	...	43
44	Pubna	...	2	2	1	...	..	2	1	16	7	20	10	...	...	2	12	...	...	...	...	...	44
45	Bogra	1	...	...	...	...	...	2	...	14	8	12	3	...	...	1	7	...	...	...	...	...	45
	CHOTA-NAGPORE DIVISION.																						
46	Lohardugga	...	...	2	...	1	...	5	...	11	10	16	8	2	12	2	10	3	...	...	...	...	46
47	Hazaribagh	...	...	...	...	1	...	5	1	14	6	21	6	...	...	2	33	3	...	...	...	...	47
48	Palamow	...	...	...	...	1	...	...	...	11	9	2	...	...	...	1	6	1	...	...	...	...	48
49	Manbhoom	...	...	...	1	2	...	6	...	12	4	22	8	...	...	2	24	3	...	...	...	...	49
50	Singhbhoom	...	...	...	...	1	...	1	..	14	22	4	...	...	...	1	2	1	...	...	...	...	50
		33	19	33	10	8	1	222	71	1,198	509	1,077	597	72	167	139	1,315	61	13	3	29	31	
	Undistributed	3	15	10	...	...	...	11	6	...	...	...	...	...	...	...	...	...	...	...	...	...	
	TOTAL	36	34	43	10	8	1	233	77	1,198	509	1,077	597	72	167	139	1,315	61	13	3	29	31	

N.B.—For "5.—Salt" and "6.—Stamps," *see* page 122.

(*a*) Exclusive of Boat Establishment.

in each District, included in the Budget Estimate for 1893-94.

Reference Number.	DISTRICTS.	7.—EXCISE. COLLECTORS', COMMISSIONERS' AND CANTONMENT MAGISTRATES' ESTABLISHMENTS. DISTRICT ESTABLISHMENTS. Sudder Office Establishment. Deputy Collectors (200 and over).	Clerks (below 200).	Servants.	Sudder Executive and Inspecting Establishment. Sub-Inspectors (below 200).	Clerks (below 200).	Servants.	Distillery Establishment. Supdts. Sub-Deputy Collectors (below 200).	Depy. Supdts. Kánungoes (below 200).	Establishment. Clerks (below 200).	Servants.	12.—REGISTRATION. DISTRICT CHARGES. Officers. Registrar.	Deputy Registrar.	Special Sub-Registrars.	Establishment. Clerks (below 200).	Servants.	Reference Number.
	Bhagalpore Division.																
1	Bhagalpore	1	3	2	5	...	24	...	1	1	6	...	...	1	4	3	1
2	Monghyr	1	3	2	5	...	21	1	...	1	6	...	...	1	4	2	2
3	Purneah	1	3	2	5	1	12	...	...	...	...	...	...	1	3	1	3
4	Nya Doomka	...	3	1	7	...	13	...	5	5	20	...	...	1	2	1	4
5	Maldah	...	3	1	3	...	10	...	...	...	...	...	...	1	5	2	5
	Burdwan Division.																
6	Burdwan	1	2	2	4	...	8	1	...	4	4	..	...	1	6	3	6
7	Beerbhoom	...	2	1	3	...	6	...	1	1	4	...	...	1	4	1	7
8	Bankoora	...	2	1	2	...	4	...	1	1	4	...	...	1	5	1	8
9	Hooghly	1	3	2	3	...	6	2	...	3	10	...	...	1	5	1	9
10	Howrah	...	2	1	2	...	4	...	...	1	4	...	...	(a) 1	8	1	10
11	Midnapore	1	3	2	5	...	12	...	1	3	4	...	...	1	6	2	11
	Chittagong Division.																
12	Chittagong	...	2	1	3	1	6	...	...	...	...	...	...	1	8	3	12
13	Noakholly	...	1	1	1	...	2	...	...	...	...	...	...	1	8	3	13
14	Tipperah	...	2	1	2	1	9	...	...	...	...	...	...	1	6	2	14
	Orissa Division.																
15	Cuttack	1	3	3	3	...	6	...	1	1	4	...	...	1	3	1	15
16	Balasore	...	2	1	2	...	4	...	1	1	4	...	...	1	2	1	16
17	Pooree	...	2	1	3	...	4	...	1	1	4	...	...	1	3	1	17
	Dacca Division.																
18	Dacca	1	3	2	4	...	8	1	...	5	15	...	...	1	9	2	18
19	Backergunge	...	2	1	4	...	8	...	1	3	4	...	...	1	10	3	19
20	Furreedpore	...	2	1	3	...	6	...	1	3	4	...	...	1	6	1	20
21	Mymensingh	1	3	2	5	...	18	...	1	5	4	...	...	1	10	2	21
	Presidency Division																
22	Calcutta	...	...	...	...	...	...	...	...	...	...	1	1	...	19	7	22
23	Nuddea	...	2	1	4	...	8	...	1	3	4	...	...	1	5	2	23
24	24-Pergunnahs	1	4	2	12	...	27	...	...	...	...	...	...	1	11	2	24
25	Jessore	...	2	1	3	...	6	...	1	3	4	...	...	1	9	4	25
26	Moorshedabad	...	3	1	3	...	6	1	...	3	4	...	...	1	3	1	26
27	Khulna	...	2	1	3	...	6	...	1	3	4	...	...	1	6	3	27
	Patna Division.																
28	Patna	1	4	2	6	2	87	1	1	2	8	...	...	1	8	2	28
29	Gya	1	4	2	10	...	54	1	...	1	7	...	...	1	5	1	29
30	Chumparun	1	2	2	5	...	9	...	1	1	5	...	...	1	6	1	30
31	Sarun	...	3	2	6	...	17	...	1	1	7	...	...	1	7	1	31
32	Shahabad	1	3	1	5	3	21	1	...	...	5	...	...	1	4	3	32
33	Mozufferpore	1	3	2	6	...	35	1	...	1	5	...	...	1	6	2	33
34	Durbhunga	1	3	2	4	...	29	...	1	1	5	...	...	1	4	2	34
	Rajshahye Division.																
35	Rajshahye	...	8	17	7	...	9	...	...	...	...	...	...	1	3	1	35
36	Rungpore	...	3	2	4	1	10	...	...	...	...	...	...	1	5	1	36
37	Dinagepore	...	2	1	4	1	26	...	...	...	...	...	...	1	3	1	37
38	Jalpaiguri	...	2	1	5	...	10	...	...	...	...	...	...	1	3	1	38
39	Darjeeling	...	2	1	4	...	10	...	...	...	...	...	...	...	2	...	39
40	Pubna	...	2	1	3	...	7	...	...	...	...	...	...	1	4	2	40
41	Bogra	...	2	1	2	...	4	...	...	...	...	...	...	1	6	2	41
	Chota-Nagpore Division.																
42	Lohardugga	1	2	2	4	...	10	...	...	1	5	...	...	1	3	2	42
43	Hazaribagh	...	2	1	6	...	12	...	...	...	...	...	...	1	3	1	43
44	Palamow	...	2	1	2	1	6	1	...	...	...	...	...	1	2	1	44
45	Manbhoom	...	2	1	4	...	10	...	...	...	...	...	...	1	2	1	45
46	Singhbhoom	...	1	1	2	...	4	...	...	...	...	...	...	...	1	...	46
47	Undistributed	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	47
	Total	18	116	80	188	11	614	11	22	59	164	1	1	43	247	81	

N.B.—For "11.—Forest," *see* page 122. (a) On R200.

Statement showing the Numerical Strength of the Sanctioned Establishments

STATIONS.	5.—SALT. Patent Salt Weighing Scales Establishment. Chinese Carpenter.	Mistrees.	Salaries and Establishments. Intendants.	Clerks.	Servants.
Calcutta Customs	1	3	...	...	...
Chittagong Customs	...	...	2	...	21
Dacca	...	...	...	1	2
24-Pergunnahs	...	...	...	1	...
Salkea Salt Golah	...	...	...	2	18
TOTAL	1	3	2	4	41

DISTRICTS.	6.—STAMPS. Superintendence. District Establishments. Clerks (below 200).	Establishment for the sale of Stamps.
Dacca	2	...
24-Pergunnahs	1	...
Jessore	1	...
Patna	1	...
Bogra	...	1
Lohardagga	...	1
TOTAL	5	2

N. B.—For "7.—Excise," *see* page 121.

FOREST DIVISIONS.	11.—FOREST. B.—Establishments. Officers. Conservator.	Deputy Conservators.	Assistant Conservators.	Extra Asst. Conservators.	Subordinate Forest and Depôt Establishment. Rangers.	Foresters.	Guards.	Office Establishment. Clerks (below 200).	Servants.
Direction	1	1	1	...	2	6	5	6	4
Darjeeling	...	1	1	1	1	2	36	3	2
Teesta	...	1	...	...	2	5	21	2	2
Kurseong	...	...	1	...	2	...	39	2	2
Jalpaiguri	...	...	2	...	2	3	24	2	2
Buxa	...	1	...	...	1	4	22	2	2
Palamow	...	...	...	1	...	2	16	2	2
Singhbhoom	...	1	...	1	3	4	46	3	3
Sunderbuns	...	1	...	2	8	35	21	4	4
Chittagong	...	1	...	...	2	13	49	3	3
Ungool	...	...	...	1	...	3	16	2	2
Pooree	...	...	...	1	...	4	18	2	2
Vacant	...	2	...	...	...	...	...	...	...
TOTAL	1	9	5	7	23	81	313	33	30

N. B.—For "12.—Registration," *see* page 121.

DIVISIONS.	18.—GENERAL ADMINISTRATION. Commissioners. Officers. Commissioners.	General Establishment. (a) Main Office. Clerks (below 200).	Servants.	Wards' Estate Department. Clerks (below 200).	Servants.	Land Acquisition Department. Clerks.	Partition Establishment. Clerks.	Local Fund Department. Clerks (below 200).	Servants.	Roadcess Department. Clerks (below 200).	Servant.	Statistical Department. Clerk (below 200).	Municipal Department. Clerks.	Educational Establishment. Clerks (below 200).	Steamers. Engineer.	Serangs, &c.
Bhagalpore	1	15	18	2	1	...	...	3	...	1	...	...	...	1		...
Burdwan	1	14	10	6	3	...	...	3	2	1	...	...	1	1	...	...
Chittagong	1	16	14	2	1	...	...	1	...	...	...	...	...	...	1	33
Orissa	1	14	12	1	...	...	...	1	...	1	...	...	...	...	...	...
Dacca	1	16	13	2	...	...	1	1	...	2	1	1	...	1	...	17
Presidency	1	17	12	3	2	2	...	2	...	1	...	...	2	1	...	...
Patna	2	21	14	5	2	...	6	3	...	1	...	...	...	1	...	...
Rajshahye	1	11	12	3	2	...	...	1	...	1	...	...	...	2	...	...
Chota-Nagpore	1	12	14	3	...	...	...	...	...	...	...	...	...	...	...	.
TOTAL	10	136	113	27	11	2	7	15	2	8	1	1	3	7	1	50

(a) Exclusive of the Revenue Record Room Establishments, the numerical strength of which is not given in the Estimate.

in each District, included in the Budget Estimate for 1893-94—continued.

Reference Number.	Districts and Sub-Divisions.	19A.—LAW AND JUSTICE—COURTS OF LAW.															Reference Number.
		Civil and Sessions Courts—Officers.				Civil and Sessions Courts—Establishments.											
		District and Sessions Judges.		Subordinate Judges.	Munsiffs.	District and Sessions Judges' Establishment.				Subordinate Judges' Establishments. District Courts' Establishment.		Mofussil Small Cause Courts' Establishment.			Munsiffs' Establishment.		
		District and Sessions Judges.	Judicial Commissioner.			Translators (below 200).	Civil Court Ameens (below 200).	Clerks (below 200).	Servants.	Sheristadars, &c. (below 200).	Servants.	Clerks and Cashiers (below 200).	Bailiffs (below 200).	Servants.	Sheristadars, etc.	Servants.	
	Bhagalpore Division.																
1	Bhagalpore	1	...	2	5	1	2	17	10	14	3	...	...	...	44	1	1
2	Monghyr	...	...	1	2	...	...	...	...	...	...	3	4	2	...	...	2
3	Purneah	1	...	1	6	1	1	17	10	5	3	...	...	...	29	8	3
	Burdwan Division.																
4	Burdwan	1	...	1	8	1	1	25	10	4	3	...	...	...	45	11	4
5	Beerbhoom	1	...	1	3	1	1	17	10	4	3	...	...	...	27	5	5
6	Bankoora	2	...	...	5	...	3	17	9	4	3	...	...	...	32	5	6
7	Hooghly	1	...	3	13	1	1	23	11	8	5	10	4	4	66	18	7
8	Midnapore	1	..	2	11	1	1	20	11	9	7	...	...	...	70	17	8
	Chittagong Division.																
9	Chittagong	...	...	2	9	1	2	24	11	8	6	...	...	...	75	15	9
10	Noakholly	1	...	...	6	1	1	18	10	...	...	...	...	...	49	8	10
11	Tipperah	1	...	2	10	1	2	21	10	8	7	...	...	...	81	23	11
	Orissa Division.																
12	Cuttack	1	...	1	5	1	1	16	9	5	3	...	...	...	29	...	12
	Dacca Division.																
13	Dacca	1	...	4	12	1	4	27	10	15	6	4	4	2	72	19	13
14	Backergunge	1	...	3	12	1	2	24	9	9	6	...	...	...	71	19	14
15	Moonsheegunge Sub-Division	...	...	...	...	...	...	...	...	...	...	3	...	3	...	...	15
16	Furreedpore	1	...	1	8	1	2	20	11	8	6	...	...	...	68	17	16
17	Mymensingh	1	...	1	12	1	5	24	12	8	6	...	...	...	88	21	17
	Presidency Division.																
18	Nuddea	1	...	1	5	1	1	20	10	4	4	...	...	...	41	12	18
19	Meherpore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	19
20	Chooadangah	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	20
21	Krishnaghur	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	21
22	Koostea	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	22
23	Ranaghat	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	23
24	24-Pergunnahs	2	...	3	15	1	3	33*	18*	8	6	...	...	...	77	21	24
25	Barrackpore	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	25
26	Dum-Dum	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	26
27	Sealdah	...	...	...	...	...	...	...	...	...	...	11	6	3	...	...	27
28	Jessore	1	...	2	6	1	5	24	11	17	10	5	2	2	98	27	28
29	Bongong	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	29
30	Moorshedabad	1	...	1	6	1	1	19	12	5	3	...	...	...	35	8	30
31	Khulna	...	...	1	5	...	...	...	...	...	...	...	...	...	...	...	31
	Patna Division.																
32	Patna	1	...	3	3	1	1	17	9	12	9	...	...	...	17	5	32
33	Gya	1	...	2	4	1	1	19	9	8	7	...	...	...	16	5	33
34	Sarun	1	...	2	5	1	1	19	11	8	6	...	...	...	33	9	34
35	Shahabad	1	...	2	6	1	1	19	10	8	6	...	...	...	28	8	35
36	Mozufferpore	1	...	1	4	1	3	24	12	12	9	...	...	...	40	8	36
37	Durbhunga	...	...	...	3	...	...	...	...	...	...	...	...	...	...	...	37
38	Dinapore Cantonment	...	...	...	...	...	...	...	...	...	...	1	...	3	...	...	38
	Rajshahye Division.																
39	Rajshahye	1	...	1	5	1	2	18	11	5	4	...	...	...	31	6	39
40	Rungpore	1	...	1	7	1	3	20	11	6	4	...	...	...	47	13	40
41	Dinagepore	1	...	1	5	1	1	16	9	5	3	...	...	...	28	6	41
42	Pubna	1	...	...	3	1	1	17	9	9	7	...	...	...	31	2	42
43	Bogra	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	43
	Chota-Nagpore Division.																
44	Lohardugga Collector	...	...	...	...	...	1	9	5	...	...	...	...	...	8	...	44
	Lohardugga Commr.	...	1	...	3	...	...	12	7	...	...	...	...	...	...	...	
45	Hazaribagh	...	...	1	3	...	1	8	3	...	...	...	...	...	12	...	45
46	Manbhoom	...	...	1	3	...	1	9	3	8	6	...	...	...	10	...	46
		29	1	48	219	27	56	613	313	224	151	39	20	19	1,398	317	
	Undistributed	...	...	5	71	...	..	...	...	...	...	...	...	...	...	...	
	Total	29	1	53	290	27	56	613	313	224	151	39	20	19	1,398	317	

* Includes 4 Clerks and 7 Servants under Additional Judge, 24-Pergunnahs.

Statement showing the Numerical Strength of the Sanctioned Establishments

Reference Number.	DISTRICTS.	19A.—LAW AND JUSTICE—COURTS OF LAW—*contd.*																	19B.—LAW JA		
		CIVIL AND SESSIONS COURTS—*contd.*					CRIMINAL COURTS.									LAW OFFICERS.				
		PROCESS-SERVING ESTABLISHMENT.					OFFICERS.		CHIEF OFFICE ESTABLISHMENT.		ESTABT. OF SUPDT., TRIBUTARY MEHALS.		CANTONMENT MAGISTRATES' ESTABT.		PROCESS-SERVING ESTABT.	MOFUSSIL ESTABLISHMENT.		DISTRICT		
		District and Sessions Courts.			Small Cause Courts.													Officers.		
		Nazirs (200 and over).	Nazirs (below 200).	Peons.	Nazirs (below 200).	Peons.	Cantonment Joint-Magistrates.	Assistant to the Supdt., Tributary Mehals.	Clerks (on 200 and below).	Servants.	Clerks.	Servants.	Clerks.	Servants.	Peons.	Government Pleaders.	Mookhtears or Legal Agents.	Supdts.	Jailors.	Asst. Jailors.
	BHAGALPORE DIVN.																			
1	Bhagalpore	...	8	302	...	...	...	...	9	6	...	...	...	...	28	1	1	...	...	...
2	Monghyr	...	...	...	...	26	...	...	11	5	...	...	...	...	22	1	1	1	1	1
3	Purneah	...	6	126	...	...	...	...	11	7	...	...	...	...	20	1	1	1	...	2
4	Nya Doomka	...	...	...	...	...	...	...	19	13	...	...	...	...	56	...	...	1	...	1
5	Maldah	...	...	...	...	...	...	...	6	4	...	...	...	...	25	1	...	1	...	1
	BURDWAN DIVN.																			
6	Burdwan	1	7	233	...	...	...	...	11	10	...	...	...	...	32	1	1	1	1	1
7	Beerbhoom	...	6	207	...	...	...	...	6	5	...	...	...	...	12	1	1	1	...	1
8	Bankoora	...	6	158	...	...	...	...	8	7	...	...	...	...	15	1	1	1	...	1
9	Hooghly	...	10	245	...	44	...	...	12	7	...	...	...	...	28	1	1	1	1	1
10	Howrah	...	...	...	...	...	...	...	8	5	...	...	...	...	18	...	...	...	...	...
11	Midnapore	...	10	287	...	...	...	...	12	6	...	...	...	...	53	1	1	...	...	...
	CHITTAGONG DIVN.																			
12	Chittagong	1	13	328	...	...	...	...	16	4	...	...	...	...	29	1	1	1	1	1
13	Chittagong Hill Tracts	...	...	...	...	...	...	...	8	3	...	...	...	...	...	...	...	...	...	...
14	Noakholly	...	8	189	...	...	...	...	8	4	...	...	...	...	37	1	1	1	...	1
15	Tipperah	1	11	345	...	...	...	...	9	5	...	...	...	...	43	1	1	1	1	1
16	Tipperah Hills	...	...	...	...	...	...	...	1	2	...	...	...	...	...	...	...	...	...	...
	ORISSA DIVN.																			
17	Cuttack	...	6 / 1	215	...	...	...	...	7	4	...	...	...	...	9	1	1	1	1	1
18	Superintendent, Tributary Mehals	...	...	...	...	...	...	...	...	...	6	11	...	...	...	...	...	...	...	...
19	Assistant, Tributary Mehals	...	...	...	...	...	...	1	...	...	4	6	...	...	...	...	...	...	...	...
20	Khund Mehal Tehsildars	...	...	...	...	...	...	...	...	...	4	3	...	...	...	...	...	...	...	...
21	Balasore	...	...	...	...	...	...	...	6	4	...	...	...	...	6	1	...	1	...	1
22	Pooree	...	...	...	...	...	...	...	6	4	...	...	...	...	9	...	...	1	...	1
	DACCA DIVN.																			
23	Dacca	...	11	435	...	...	...	...	15	7	...	...	...	...	56	1	1	...	...	...
24	Backergunge	...	9	424	...	...	...	...	13	5	...	...	...	...	40	2	1	1	1	1
25	Furreedpore	...	10	287	...	...	...	...	11	6	...	...	...	...	38	1	1	1	1	1
26	Mymensingh	...	12	353	...	...	...	...	13	3	...	...	...	...	69	1	1	1	1	1
	PRESIDENCY DIVN.																			
27	Nuddea	1	7	280	...	...	...	...	8	6	...	...	...	...	27	1	1	1	1	1
28	24-Pergunnahs	1	9	288	...	...	2	...	14	8	...	...	7	7	63	1	1	...	...	...
29	Jessore	1	13	496	...	...	...	...	10	7	...	...	...	...	49	1	1	1	1	1
30	Moorshedabad	...	7	221	...	...	...	...	10	6	...	...	...	...	24	1	1	1	1	1
31	Khulna	...	...	...	...	...	...	...	7	7	...	...	...	...	18	1	...	1	...	1
32	Sealdah	...	...	...	1	34	...	...	...	...	...	...	...	...	...	...	...	...	...	...
33	Dum-Dum	...	...	...	...	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...
34	Barrackpore	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	PATNA DIVN.																			
35	Patna	...	5	137	...	...	...	...	14	6	...	...	...	...	43	1	1	1	1	1
36	Gya	...	4	129	...	...	...	...	8	8	...	...	...	...	41	1	1	1	1	1
37	Chumparun	...	...	...	...	...	...	...	6	7	...	...	...	...	16	...	...	1	1	1
38	Sarun	1	6	207	...	...	...	...	8	6	...	...	...	...	49	1	1	1	1	1
39	Shahabad	...	5	126	...	...	...	...	9	6	...	...	...	...	14	1	1	1	1	1
40	Mozufferpore	...	9	244	...	...	...	...	8	6	...	...	...	...	28	1	1	1	1	1
41	Durbhunga	...	...	...	...	...	...	...	9	6	...	...	...	...	26	...	...	1	1	1
42	Dinapore Cantonment	...	...	...	1	...	1	...	...	...	...	...	4	3	3	...	...	...	...	...
	RAJSHAHYE DIVN.																			
43	Rajshahye	...	7	146	...	...	...	...	10	7	...	...	...	...	32	1	1	...	...	...
44	Rungpore	1	7	271	...	...	...	...	8	6	...	...	...	...	45	1	1	1	1	1
45	Dinagepore	...	7	177	...	...	...	...	9	6	...	...	...	...	28	1	...	1	1	1
46	Jalpaiguri	...	...	...	...	...	...	...	7	4	...	...	...	...	11	1	...	1	...	1
47	Darjeeling	...	...	...	...	...	...	...	5	11	...	...	...	...	4	1	...	1	1	1
48	Pubna	...	6	205	...	...	...	...	8	4	...	...	...	...	24	1	1	1	...	1
49	Bogra	...	...	...	...	...	...	...	7	5	...	...	...	...	8	1	...	1	...	1
	CHOTA-NAGPORE DIVN.																			
50	Lohardugga	...	3	48	...	...	...	...	3	5	...	...	...	...	11	1	1	1	1	1
51	Palamow	...	...	...	...	...	...	...	1	...	...	...	...	...	4	...	...	1	...	1
52	Hazaribagh	...	4	56	...	...	...	...	2	3	...	...	...	...	20	1	1	1	1	3
53	Manbhoom	...	4	84	...	...	...	...	6	5	...	...	...	...	25	1	1	1	...	1
54	Singhbhoom	...	1	12	...	...	...	...	14	22	...	...	...	...	3	...	...	1	...	1
	TOTAL	8	238	7,261	2	107	3	1	(a)417	283	14	20	11	10	1,261	39	31	39	24	42

(a) Includes 6 Clerks on R200 and over.

in each District, included in the Budget Estimate for 1893-94—continued.

AND JUSTICE—JAILS.

ILS.

Jails.				Lock-ups.		
Warder Establishment.		Menial and other Establishments.	Hospital Charges.	Warder Establishment.	Hospital Charges.	
Fixed Warders.	Reserve Warders.	Servants.	Hospital Assistants.	Fixed and Reserve Warders.	Hospital Assistants.	Reference Number.
...	...	...	...	15	3	1
18	6	1	1	10	2	2
11	4	...	1	10	2	3
11	...	...	1	10	3	4
11	...	...	1	...	...	5
18	6	...	1	15	3	6
11	...	...	1	5	1	7
11	...	...	1	5	1	8
22	7	...	1	11	2	9
...	...	...	...	12	2	10
...	...	...	...	15	3	11
18	6	...	1	5	1	12
...	...	...	...	...	...	13
11	...	...	1	5	1	14
18	6	...	1	10	2	15
...	...	...	...	...	...	16
22	7	...	1	10	2	17
...	...	...	...	10	2	18
...	...	...	...	...	...	19
...	...	...	...	...	...	20
11	...	...	1	5	1	21
11	...	...	1	5	1	22
...	...	...	...	10	2	23
22	7	...	1	15	3	24
22	7	...	1	10	2	25
22	7	1	1	20	4	26
22	7	...	1	20	3	27
...	...	...	...	27	3	28
22	7	...	1	20	4	29
22	7	...	1	10	2	30
11	...	...	1	10	2	31
...	...	...	...	...	...	32
...	...	...	...	...	...	33
...	...	...	...	...	...	34
22	7	...	1	10	2	35
22	7	...	1	15	3	36
22	7	1	1	5	1	37
18	6	...	1	10	2	38
18	6	...	1	15	3	39
22	7	...	1	10	2	40
22	7	...	1	10	2	41
...	...	...	...	...	...	42
...	...	...	...	10	2	43
22	7	...	1	15	3	44
22	7	...	1	5	1	45
11	...	...	1	5	1	46
20	6	...	1	10	2	47
11	...	...	1	5	1	48
11	...	...	1	...	...	49
18	6	1	1	...	...	50
11	...	2	1	...	...	51
25	7	2	1	5	1	52
11	...	...	1	5	1	53
11	...	...	1	...	...	54
666	164	8	39	(a)435	(b)84	

19B.—LAW AND JUSTICE—JAILS—*continued.*

JAILS—REFORMATORY SCHOOLS.

| Districts. | Clerical, Educational, and Mechanical Establishments. | | | |

Statement showing the Numerical Strength of the Sanctioned Establishments

Reference Number.	DISTRICTS.	20.—POLICE. DISTRICT EXECUTIVE FORCE. District Police. Officers. District Superintendents of Police.	Assistant District Superintendents.	Establishment. Clerks.	Moburirs.	Duftries.	Sweepers.	Boat Establishment.	District Police—Police Force. Inspectors.	Sub-Inspectors.	European Constables.	Mounted Constables.	Head Constables.	Constables.	Chowkidars.	Reference Number.
	Bhagalpore Division.															
1	Bhagalpore	1	...	2	2	1	1	...	3	17	...	...	52	344	43	1
2	Monghyr	1	...	2	2	1	1	...	3	17	...	...	43	405	26	2
3	Purneah	1	1	3	3	1	1	...	4	18	...	...	60	425	43	3
4	Nya Doomka	1	...	2	2	1	1	...	4	16	...	...	37	300	...	4
5	Maldah	...	1	2	2	1	1	1	2	12	...	...	25	202	20	5
	Burdwan Division.															
6	Burdwan	1	...	3	3	1	1	...	4	23	...	...	69	433	49	6
7	Beerbhoom	1	...	2	2	1	1	...	2	11	...	..	34	220	...	7
8	Bankoora	1	...	2	2	1	...	...	2	16	...	..	38	276	16	8
9	Hooghly	1	1	3	3	1	3	2	2	32	...	...	70	652	20	9
10	Howrah	1	...	2	3	1	1	4	2	11	...	...	30	247	...	10
11	Midnapore	1	...	4	4	1	2	1	5	43	...	...	99	733	107	11
	Chittagong Division.															
12	Chittagong	1	1	2	8	1	1	12	3	16	2	...	53	392	..	12
13	Noakhully	...	1	2	3	1	1	5	3	18	...	...	22	245	...	13
14	Tipperah	1	...	2	2	1	1	9	3	16	...	...	27	266	10	14
15	Do. Hills	...	...	...	...	...	...	...	...	...	...	...	...	...	..	15
	Orissa Division.															
16	Cuttack	...	1	2	2	1	1	5	4	14	...	...	70	460	...	16
17	Gurjat	...	1	2	1	1	1	...	2	2	...	...	20	139	...	17
18	Balasore	1	...	2	2	1	1	2	2	12	...	...	57	343	...	18
19	Pooree	...	1	2	2	1	1	1	2	8	...	...	56	319	...	19
	Dacca Division.															
20	Dacca	1	1	3	2	1	1	12	5	21	...	...	59	547	...	20
21	Backergunge	...	2	3	3	1	1	77	4	34	...	...	56	416	37	21
22	Furreedpore	...	1	2	2	1	1	8	4	19	...	...	49	302	20	22
23	Mymensingh	1	1	2	2	1	1	1	6	29	...	...	65	440	95	23
	Presidency Division															
24	Nuddea	1	...	3	2	1	1	...	4	33	...	...	51	505	94	24
25	24-Pergunnahs	1	2	(a)6	5	1	9	14	5	36	2	...	132	1,019	...	25
26	Jessore	...	1	2	2	1	2	2	5	33	...	...	42	394	29	26
27	Moorshedabad	1	1	2	2	1	1	1	4	32	...	...	76	507	97	27
28	Khulna	...	1	2	3	1	1	48	3	21	...	...	42	265	47	28
	Patna Division.															
29	Patna	1	2	7	5	1	3	...	5	33	...	...	94	1,055	32	29
30	Gya	1	1	3	3	1	1	...	4	29	...	...	74	597	12	30
31	Chumparun	1	...	2	2	1	1	...	2	16	...	...	38	238	31	31
32	Sarun	1	...	2	3	1	1	...	3	16	...	...	59	426	27	32
33	Shahabad	1	1	3	2	1	1	...	3	24	...	8	61	407	101	33
34	Mozufferpore	1	...	2	3	1	1	...	3	14	...	...	53	330	66	34
35	Durbhunga	1	...	2	2	1	1	...	3	16	...	...	40	294	76	35
	Rajshahye Division.															
36	Rajshahye	...	1	2	2	1	1	...	3	20	...	...	41	329	20	36
37	Rungpore	..	2	2	2	1	1	1	4	22	...	...	50	366	17	37
38	Dinagepore	1	1	2	2	1	1	...	3	23	...	...	41	344	10	38
39	Jalpaiguri	1	...	2	2	1	1	...	2	14	...	...	34	245	12	39
40	Darjeeling	1	...	2	2	1	1	...	3	11	...	...	37	262	...	40
41	Pubna	1	...	2	3	1	2	3	1	14	...	...	42	269	32	41
42	Bogra	1	...	2	2	1	1	...	2	11	...	...	29	175	26	42
	Chota-Nagpore Division.															
43	Lohardugga	1	...	2	2	1	1	...	3	16	...	2	44	271	12	43
44	Palamow Sub-Division	1	...	1	1	1	1	...	1	11	...	...	25	145	9	44
45	Hazaribagh	1	1	2	2	1	1	...	3	24	...	2	59	412	12	45
46	Manbhoom	1	...	2	2	1	1	...	2	16	...	8	40	230	24	46
47	Singhbhoom	...	2	2	2	1	1	...	1	6	...	...	20	137	...	47
		34	29	110	110	46	60	209	143	896	4	20	2,324	17,319	1,272	
	Special.															
	Officers not attached to any district	9	7	...	...	...	...	...	6	2	...	...	...	30	...	
	Special Reserve	...	...	...	...	...	...	...	2	3	...	...	22	270	...	
		9	7	...	...	...	...	...	8	5	...	...	22	300	...	
	Total	43	36	110	110	46	60	209	151	901	4	20	2,346	17,619	1,272	

(a) Includes 1 Accountant.

in each District, included in the Budget Estimate for 1893-94—continued.

22.—EDUCATION.

Reference Number.	DISTRICTS.	GOVT. COLLEGES, PROFESSIONAL. Law Colleges. Law Lecturers.	GOVERNMENT SCHOOLS—GENERAL. District School Committee. Clerks.	District School Committee. Servants.	High Schools. Collegiate Schools. Masters (200 & over).	Collegiate Schools. Masters (below 200).	Collegiate Schools. Servants.	District Schools. Masters (200 & over).	District Schools. Masters (below 200).	District Schools. Clerks, Librarians & Compounder.	District Schools. Servants.	Middle Class Schools, English. Masters.	Middle Class Schools, English. Servants.	Middle Class Schools, Vernacular. Masters & Clerks.	Middle Class Schools, Vernacular. Servants.	Boarding Schools. Other Boarding Schools. Masters.	Boarding Schools. Other Boarding Schools. Servants.	GOVERNMENT SCHOOLS—SPECIAL. Normal or Training Schools. Officers. Masters (200 & over).	Normal or Training Schools. Officers. Masters (below 200).	Normal or Training Schools. Establishment. Clerks (below 200).	Normal or Training Schools. Establishment. Servants.	Engineering and Surveying Schools. Survey Schools. Survey Teachers (below 200).	Engineering and Surveying Schools. Survey Schools. Servants.	Reference Number.
	Bhagalpore Division.																							
1	Bhagalpore	...	...	...	...	...	...	16	1	6	...	...	3	...	...	...	...	...	...	...	...	...	...	1
2	Monghyr	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2
3	Purneah	...	...	...	...	...	...	11	1	2	...	...	...	...	...	...	...	...	...	...	...	...	...	3
4	Nya Doomka	...	1	1	...	...	...	10	...	2	...	...	8	1	...	...	...	...	...	...	...	...	...	4
5	Maldah	...	...	...	...	...	...	9	...	4	...	...	7	1	...	...	...	...	...	...	...	...	...	5
	Burdwan Division.																							
6	Beerbhoom	...	...	...	...	...	...	13	1	5	...	...	...	...	...	...	...	...	...	...	...	...	...	6
7	Bankoora	...	...	...	...	...	...	12	1	4	...	...	—	...	...	...	...	...	...	...	...	...	...	7
8	Hooghly	1	...	...	1	17	...	13	1	4	2	...	(a)5	5	...	...	1	5	1	5	...	...	...	8
9	Midnapur	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	9
10	Howrah	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10
	Chittagong Division.																							
11	Chittagong	...	...	...	...	15	...	...	...	...	...	...	...	...	8	5	...	4	...	3	...	...	...	11
12	Chittagong Hill Tracts	...	...	...	...	...	...	...	...	...	...	...	...	...	2	3	...	...	...	...	...	...	...	12
13	Noakholly	...	...	...	...	...	...	11	...	5	...	...	...	...	...	...	...	...	...	...	...	...	...	13
14	Tipperah	...	...	...	...	...	...	13	1	5	...	...	...	...	...	...	...	...	...	...	...	...	...	14
	Orissa Division.																							
15	Cuttack	1	...	...	1	11	...	...	...	...	3	2	...	...	...	...	1	3	...	3	2	3	15
16	Balasore	...	...	...	...	...	...	11	...	4	...	...	...	...	...	...	...	2	...	1	...	...	16
17	Pooree	...	...	...	...	...	...	9	...	4	...	...	...	...	...	...	...	2	...	1	...	...	17
18	Ungul (Tributary Mehal)	...	...	...	...	...	...	...	...	...	...	...	4	2	...	...	...	...	...	...	...	...	18
	Dacca Division.																							
19	Dacca	1	...	...	1	19	8	...	...	...	...	...	6	...	...	...	1	3	1	6	8	5	19
20	Backergunge	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	20
21	Furreedpore	...	...	...	...	...	...	11	1	4	...	...	...	...	...	...	...	...	...	...	...	...	21
22	Mymensingh	...	...	...	...	...	...	12	1	4	...	...	8	2	...	...	...	...	...	...	...	...	22
	Presidency Division.																							
23	Calcutta	...	...	...	...	...	...	10	...	3	13	...	(a)18	8	...	...	1	4	1	2	...	...	23
24	Nuddea	1	...	...	...	14	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	24
25	24-Pergunnahs	...	...	...	...	...	...	39	...	14	...	...	...	...	...	...	...	...	...	...	...	...	25
26	Jessore	...	...	...	...	...	...	11	...	5	...	...	...	...	...	...	...	...	...	...	...	...	26
27	Moorshedabad	...	...	...	...	...	...	15	1	14	...	...	4	1	...	...	...	...	...	...	...	...	27
28	Khulna	...	...	...	...	...	...	10	...	4	...	...	...	...	...	...	...	...	...	...	...	...	28
	Patna Division.																							
29	Patna	1	...	...	1	20	...	14	1	5	...	...	5	...	...	...	1	4	1	5	3	3	29
30	Gya	...	...	...	...	...	...	15	1	5	...	...	...	...	...	...	...	...	...	...	...	...	30
31	Chumparun	...	...	...	...	...	...	12	...	4	...	...	...	...	...	...	...	2	...	2	...	...	31
32	Sarun	...	...	...	...	...	...	18	1	6	...	...	...	...	...	...	...	...	...	...	...	...	32
33	Shahabad	...	...	...	...	...	...	17	1	5	...	...	...	...	...	...	...	...	...	...	...	...	33
34	Mozufferpore	...	...	...	...	...	...	10	1	5	...	...	2	...	...	...	...	...	...	...	...	...	34
	Rajshahye Division.																							
35	Rajshahye	1	...	...	1	16	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	35
36	Rungpore	...	...	...	...	...	...	15	1	5	...	...	2	...	...	...	...	5	...	5	...	...	36
37	Dinagepore	...	...	...	...	...	...	10	...	4	...	...	...	...	...	...	...	...	...	...	...	...	37
38	Jalpaiguri	...	...	...	...	...	...	12	...	4	...	...	...	...	...	...	...	...	...	...	...	...	38
39	Darjeeling	...	...	...	...	...	...	10	...	2	...	...	...	...	4	3	...	...	...	...	...	...	39
40	Pubna	...	...	...	...	...	...	15	...	6	...	...	...	...	...	...	...	...	...	...	...	...	40
41	Bogra	...	...	...	...	...	...	12	...	4	...	...	...	...	...	...	...	...	...	...	...	...	41
	Chota-Nagpore Division.																							
42	Lohardugga	...	1	1	...	...	...	12	1	4	...	...	8	2	...	...	...	4	...	1	...	...	42
43	Hazaribagh	...	1	1	...	...	...	10	...	4	...	...	11	2	...	...	...	...	...	...	...	...	43
44	Manbhoom	...	1	1	...	...	...	10	...	4	...	...	7	3	...	...	...	...	...	...	...	...	44
45	Singhbhoom	...	1	1	...	...	...	10	...	3	...	...	12	2	...	...	...	1	...	...	...	...	45
46	Palamow	...	...	...	...	...	...	9	...	2	...	...	3	1	...	...	...	...	...	...	...	...	46
	Total	6	5	5	5	112	11	447	16	165	18	2	113	30	14	11	5	39	4	34	13	11	

(a) Includes 1 Clerk.

Statement showing the Numerical Strength of the Sanctioned Establishments

22.—EDUCATION—*continued.*

INSPECTION.

DIVISIONS.	Inspectors and joint Inspectors.	Assistant Inspectors.	Deputy Inspectors.	Sub-Inspectors.	Clerks. Inspectors' Office.	Clerks. Joint and Asst. Inspectors' Office.	Book Mohurirs.	Servants. Inspectors' Office.	Servants. Joint and Asst. Inspectors' Office.	Servants. Deputy Inspectors' office.
Bhagalpore	(a)	1	6	9	...	2	2	...	1	5
Burdwan	1	1	7	4	4	1	...	4	1	6
Chittagong	(b)	1	3	4	...	2	...	...	3	3
Orissa	1	1	3	5	...	3	...	...	4	3
Dacca	1	1	4	4	4	2	1	5	1	4
Presidency	1	1	(d)7	8	5	1	...	5	1	7 (e)
Patna	1	2	7	5	4	1	5	6	2	7
Rajshahye	1	1	7	2	3	1	...	4	1	7
Chota-Nagpore	(c)	1	7	11	...	...	...	...	1	4
TOTAL	6	10	48	52	20	14	8	24	15	46

(a) Under Patna. (b) Under Dacca. (c) Under Presidency. (d) Includes 1 Deputy Inspectress. (e) Includes 1 Peon under Deputy Inspectress of Schools. * 1 above 200.

GOVERNMENT COLLEGES—GENERAL.

ARTS COLLEGES—ENGLISH COLLEGES.

DISTRICTS.	Officers. Principals.	Officers. Professors.	Officers. Assistant Professors.	Officers. Lecturers and Assistant Lecturers.	Officers. Teachers (above and below 200).	Officers. Pundits & Moulvies (below 200).	Establishment. Clerks and Librarians (below 200).	Establishment. Servants.
Hooghly	1	4	...	2	2	1	3	19
Chittagong	...	...	...	...	2	1	1	6
Cuttack	1	...	...	6	...	1	2	13
Dacca	1	1	3	7	1	1	*4	10
Calcutta	1	14	4	...	9	1	5	27
Nuddea	1	1	...	5	1	...	3	14
Patna	1	5	...	1	1	1	2	12
Rajshahye	1	2	1	3	1	1	1	12
TOTAL	7	27	8	24	17	7	21	113

23.—ECCLESIASTICAL.

Reference Number.	DISTRICTS.	Ecclesiastical Establishments. Church of England. Officers. Chaplains.	Officers. Junior Chaplains.	Officers. Ministers of Additional Clergy Society and others.	Establishment. Clerks.	Establishment. Servants.	Cemetery Establishment. Care-takers in charge of Cemeteries.
	BHAGALPORE DIVISION.						
1	Bhagalpore	...	...	1	...	1	1
2	Monghyr	...	...	1	...	1	2
3	Purneah	...	...	1	...	1	2
4	Nya Doomka	...	...	...	...	...	4
5	Maldah	...	...	...	...	...	1
	BURDWAN DIVISION.						
6	Burdwan	...	...	1	...	1	3
7	Beerbhoom	...	...	...	...	...	1
8	Bankoora	...	...	...	...	...	1
9	Hooghly	...	...	1	..	2	4
10	Howrah	...	1	...	...	2	3
11	Midnapore	...	...	1	...	1	5
	CHITTAGONG DIVISION.						
12	Chittagong	...	...	1	...	1	1
13	Noakholly	...	...	...	...	...	2
14	Tipperah	...	...	...	...	...	1
	ORISSA DIVISION.						
15	Cuttack	...	1	...	...	1	1
16	Balasore	...	...	...	...	...	1
17	Pooree	...	...	...	...	...	1
	DACCA DIVISION.						
18	Dacca	...	1	...	...	1	2
19	Backergunge	...	...	...	..	1	1
20	Furreedpore	...	...	...	...	...	1
21	Mymensingh	...	...	...	...	...	2
	PRESIDENCY DIVISION.						
	Calcutta St. Paul's Cathedral	1	1	...	1	..	...
	St. Thomas'	1	...	...	...	...	...
	St. Peters'	1	...	...	1	3	11
	River Chaplain	...	...	1	...	...	...
22	St. Johns'	...	1	...	...	...	...
	St. James'	...	1	...	...	1	...
23	Nuddea	...	...	...	...	...	1
24	24-Pergunnahs	...	3	...	2	7	9
25	Jessore	...	...	...	...	1	1
26	Moorshedabad	...	...	...	...	1	3
27	Khulna	...	...	...	...	...	1
	PATNA DIVISION.						
28	Patna, Bankipore Khagoul	...	1	...	...	3	5
29	Gya	...	...	...	...	1	2
30	Chumparun	...	...	...	...	1	3
31	Sarun	...	...	...	...	...	2
32	Shahabad	...	...	1	...	1	2
33	Mozufferpore	...	...	1	...	1	1
34	Durbhunga	...	...	...	...	...	1
35	Dinapore Cantonment	...	1	...	1	3	5
	RAJSHAHYE DIVISION.						
36	Rajshahye	...	...	...	...	...	1
37	Rungpore	...	...	...	...	...	1
38	Dinagepore	...	...	...	...	...	1
39	Jalpaiguri	...	...	1	...	...	2
40	Darjeeling	1	...	...	1	3	7
	CHOTA-NAGPORE DIVISION.						
41	Lohardugga, Ranchi	...	...	1	...	...	1
42	Hazaribagh	...	...	...	1	2	1
43	Manbhoom	...	...	...	...	...	1
44	Singhbhoom	...	...	...	...	...	1
	TOTAL	4	11	12	7	41	103

in each District, included in the Budget Estimate for 1893-94—continued.

24.—MEDICAL.

Reference Number.	DISTRICTS.	MEDICAL ESTABLISHMENT. — District Medical Officers. — Officers. — Civil Stations. — Brigade Surgeons, Surgeons Major, Surgeons and Assistant Surgeons.	Civil Stations. — Uncovenanted Medical Officers.	Sub-Divisions. — Assistant Surgeons. (In Sub-Divisions.)	Sub-Divisions. — Civil Hospital Assistants and Medical Officer.	Establishment. — Compounders, Dressers and Hospital Assistants.	Establishment. — Clerks (below 200).	Establishment. — Servants.	HOSPITALS AND DISPENSARIES. — Mofussil Hospitals and Dispensaries—Provincial. — Officers. — Superintendent, Assistant Surgeons and Hospital Assistants.	Officers. — Civil Hospital Assistants.	Establishment. — Compounders and Dressers.	Establishment. — Servants.
	Bhagalpore Division.											
1	Bhagalpore	1	...	...	3	...	1	1	...	...	...	...
2	Monghyr	1	...	1	1	...	1	1	...	...	...	...
3	Purneah	1	...	1	1	...	1	1	...	...	...	...
4	Nya Doomka	...	1	...	5	...	1	1	...	2	...	...
5	Maldah	...	1	...	...	...	1	1	...	...	...	...
	Burdwan Division.											
6	Burdwan	1	...	1	2	...	1	1	1	...	...	...
7	Beerbhoom	1	...	...	1	...	1	1	...	...	...	...
8	Bankoora	...	1	...	1	...	1	1	...	2	...	...
9	Hooghly	...	1	...	1	1	2	2	(c)1	...	...	...
10	Howrah	1	...	1	...	...	1	1	...	...	...	...
11	Midnapore	1	...	3	...	...	1	1	...	3	...	...
	Chittagong Division.											
12	Chittagong	1	...	1	...	...	1	1	...	...	...	...
13	Chittagong Hill Tracts	1	...	1	...	...	1	...	...	2	3	9
14	Noakholly	1	...	...	1	...	1	1	...	1	...	...
15	Tipperah	1	...	...	2	...	1	1	...	...	...	...
	Orissa Division.											
16	Cuttack	1	...	1	3	...	1	1	(c)1	...	1	2
17	Balasore	1	...	...	1	...	1	1	...	1	...	...
18	Pooree	1	...	...	1	...	1	1	...	1	...	...
	Dacca Division.											
19	Dacca	1	...	...	3	1	1	1	...	1	...	...
20	Backergunge	1	...	...	3	...	1	1	...	...	...	...
21	Furreedpore	1	...	2	...	...	1	1	...	...	...	...
22	Mymensingh	1	...	2	2	...	1	1	...	...	...	...
	Presidency Division.											
23	Calcutta	...	...	...	...	...	...	...	...	1	...	...
24	Nuddea	1	...	...	3*	...	1	1	...	...	...	...
25	24-Pergunnahs	(a) 2	...	1	4	...	1	1	1	1	1	3
26	Jessore	1	...	1	3	1	1	1	...	...	...	...
27	Moorshedabad	1	...	3	...	1	1	1	...	...	...	...
28	Khulna	...	1	1	1	...	1	1	...	1	...	...
	Patna Division.											
29	Patna	1	...	2	1	1	1	1	..	...	...	...
30	Gya	1	...	...	3	...	1	1	...	1	...	...
31	Chumparun	1	...	1	...	...	1	1	1	1	...	...
32	Sarun	1	...	1	1	...	1	1	...	...	...	...
33	Shahabad	1	...	2	1	...	1	2	...	...	...	...
34	Mozufferpore	1	...	...	2	...	1	1	...	...	...	...
35	Durbhunga	1	...	1	1	1	...	1	...	...	...	...
	Rajshahye Division.											
36	Rajshahye	1	...	1	1	...		1	...	...	...	...
37	Rungpore	...	1	1	2	...	1	1	...	1	...	...
38	Dinagepore	...	1	...	1	...	1	1	...	...	...	...
39	Jalpaiguri	...	1	...	...	...	1	1	...	1	...	...
40	Darjeeling	1	...	1	1	(b)1	1	1	(d)2	1	...	2
41	Pubna	...	1	1	...	...	1	1	...	...	...	...
42	Bogra	...	1	...	...	...	1	1	...	...	...	...
	Chota-Nagpore Division.											
43	Lohardugga	1	...	...	...	...	1	...	...	1	...	...
44	Hazaribagh	1	...	1	...	...	1	1	...	2	...	...
45	Manbhoom	1	...	...	1	...	1	1	...	...	...	...
46	Singhbhoom	...	1	...	...	...	1	1	...	...	...	...
47	Palamow	1	...	...	...	...	1	1	...	...	...	...
	Total	36	11	32	57	7	46	46	7	24	5	16

* 2 Medical Officers. (a) 1 Assistant Surgeon. (b) 1 Hospital Assistant. (c) Assistant Surgeon. (d) 1 Superintendent.

24.—MEDICAL—*continued.*

DISTRICTS.	MEDICAL COLLEGE AND SCHOOLS. — Medical Schools. — Officers. — Superintendents.	Officers. — Teachers.	Officers. — Demonstrators & Assistants.	Establishment. (e) — Chemical Assistants.	Establishment. (e) — Anatomical Assistants.	Establishment. (e) — Injectors and Taxidermists.	Establishment. (e) — Clerks (below 200).	Establishment. (e) — Servants.	LUNATIC ASYLUM. — Officers. — Superintendents.	Officers. — Deputy Superintendents.	Establishment. (f) — Native Doctors.	Establishment. (f) — Compounder and Dresser.	Establishment. (f) — Clerks.	Establishment. (f) — Overseers.	Establishment. (f) — Matrons.	Establishment. (f) — Guards.	Establishment. (f) — Servants.
Cuttack	1	4	1	...	...	...	1	2	1	...	1	1	1	1	...	6	6
Dacca	1	4	2	1	1	1	1	6	1	...	1	...	...	1	...	32	5
Calcutta	1	11	2	...	1	1	4	(g)17	...	...	...	...	...	...	...	...	...
24-Pergunnahs	...	...	...	...	...	...	...	...	...	2	2	...	2	1	2	...	91
Moorshedabad	...	...	...	...	...	...	...	...	...	...	1	...	...	1	...	23	16
Patna	1	3	2	1	1	1	1	12	1	...	1	...	1	1	1	...	43
Total	4	22	7	2	3	3	7	37	4	2	6	1	4	5	3	61	161

(e) Exclusive of Extra Establishment for Dissecting Season.

(f) Exclusive of Manufacturing Establishment 3 (temporary).

(g) Includes 4 Matrons

NORTH-WESTERN PROVINCES AND OUDH.

CIVIL

BUDGET ESTIMATE

FOR THE YEAR

1893-94.

G. I. C P. O.—No. 289 C. G.—24 8-93.—120.

NORTH-WESTERN

CIVIL BUDGET ESTIMATE

General Abstract of

	Reference to Detailed Estimate.	Budget, 1893-94.				Revised, 1892-93.				No. of Item.
		Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	
	Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
REVENUE & RECEIPTS.										
CIVIL HEADS.										
I.—Land Revenue	6	4,66,43,000	1,31,57,000	40,000	5,98,40,000	4,64,93,000	1,31,01,000	31,000	5,96,25,000	1
II.—Opium	7	4,76,000	...	...	4,76,000	5,02,000	...	...	5,02,000	2
IV.—Stamps	7	17,77,000	53,33,000	...	71,10,000	17,85,000	53,55,000	...	71,40,000	3
V.—Excise	8	40,50,000	13,50,000	...	54,00,000	41,25,000	13,75,000	...	55,00,000	4
VI.—Provincial Rates	8	...	17,44,000	76,87,000	94,31,000	...	17,42,000	76,72,000	94,14,000	5
VIII.—Assessed Taxes	9	11,15,000	11,15,000	...	22,30,000	11,12,000	11,13,000	...	22,25,000	6
IX.—Forest	9	8,23,000	8,23,000	...	16,46,000	8,87,000	8,88,000	...	17,75,000	7
X.—Registration	12	2,06,000	2,06,000	...	4,12,000	2,06,000	2,06,000	...	4,12,000	8
XII.—Interest	12	...	2,80,000	20,000	3,00,000	...	1,92,000	20,000	2,12,000	9
XVIA.—Law and Justice—Courts of Law	12	...	5,45,000	...	5,45,000	...	5,45,000	...	5,45,000	10
XVIB.—Law and Justice—Jails	13	...	3,80,000	...	3,80,000	...	4,10,000	...	4,10,000	11
XVII.—Police	13	...	3,80,000	...	3,80,000	...	3,90,000	...	3,90,000	12
XIX.—Education	14	...	68,000	1,91,000	2,59,000	...	70,000	1,95,000	2,65,000	13
XX.—Medical	15	...	7,000	1,43,000	1,50,000	...	7,000	1,52,000	1,59,000	14
XXI.—Scientific and other Minor Departments	15	...	1,16,000	...	1,16,000	...	1,05,000	...	1,05,000	15
XXII.—Receipts in aid of Superannuation, etc.	16	1,26,000	59,000	...	1,85,000	1,27,000	61,000	...	1,88,000	16
XXIII.—Stationery and Printing	16	10,000	66,000	...	76,000	10,000	63,000	...	73,000	17
XXV.—Miscellaneous	17	6,000	2,10,000	1,38,000	3,54,000	6,000	2,20,000	1,37,000	3,63,000	18
XXIX.—Irrigation—Major Works: Direct Receipts	18	...	4,17,000	...	4,17,000	...	3,83,000	...	3,83,000	19
Portion of Land Revenue due to Irrigation	18	11,75,000	...	...	11,75,000	11,75,000	...	...	11,75,000	20
XXX.—Irrigation—Minor Works and Navigation	18	...	13,000	...	13,000	...	14,000	...	14,000	21
XXXII.—Civil Works	18	...	5,80,000	61,000	6,41,000	...	5,83,000	55,000	6,38,000	22
Total Civil Heads		5,64,07,000	2,68,49,000	82,80,000	9,15,36,000	5,64,28,000	2,68,23,000	82,62,000	9,15,13,000	23
DEPARTMENTAL HEAD.										
For Details, see separate Estimates.										
VIII.—Assessed Taxes		...	...	...	...	...	...	...	...	24
XXVI.—State Railways Gross Receipts		1,40,75,000	...	...	1,40,75,000	1,36,35,000	...	...	1,36,35,000	25
XXIX.—Irrigation—Major Works: Direct Receipts		89,000	50,83,000	...	51,72,000	89,000	53,00,000	...	53,89,000	26
XXX.—Irrigation—Minor Works and Navigation		...	1,69,000	...	1,69,000	...	1,76,000	...	1,76,000	27
XXXI.—Military Works		1,000	...	...	1,000	1,000	...	...	1,000	28
XXXII.—Civil Works		...	1,36,000	11,000	1,47,000	...	3,09,000	11,000	3,20,000	29
Total Departmental Heads		1,41,65,000	53,88,000	11,000	1,95,64,000	1,37,25,000	57,85,000	11,000	1,95,21,000	30
TOTAL REVENUE & RECEIPTS		7,05,72,000	3,22,37,000	82,91,000	11,11,00,000	7,01,53,000	3,26,08,000	82,73,000	11,10,34,000	31

(a) These totals do not include Departmental figures under Assessed Taxes

Net increase of Revenue and Receipts

FOR THE YEAR 1893-94.

REVENUE AND RECEIPTS.

No. of Item.	Budget, 1892-93.				Accounts, 1891-92.				Budget Estimate, 1893-94, compared with Revised, 1892-93.	
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	4,68,90,000	1,32,27,000	31,000	6,01,48,000	4,57,05,960	1,35,72,388	30,509	5,93,08,857	2,15,000	...
2	4,97,000	...	...	4,97,000	4,78,342	...	...	4,78,342	...	26,000
3	17,21,000	51,62,000	...	68,83,000	17,33,795	52,01,385	...	69,35,180	...	30,000
4	39,38,000	13,12,000	...	52,50,000	39,32,275	13,10,759	...	52,43,034	...	1,00,000
5	...	17,41,000	76,35,000	93,76,000	...	17,40,890	76,41,772	93,82,662	17,000	...
6	11,15,000	11,15,000	...	22,30,000	11,09,507	11,09,507	...	22,19,014	5,000	...
7	8,60,000	8,60,000	...	17,20,000	8,65,757	8,65,757	...	17,31,514	...	1,29,000
8	2,06,000	2,06,000	...	4,12,000	2,02,053	2,02,053	...	4,04,106	...	...
9	...	3,23,000	21,000	3,44,000	...	2,32,822	20,814	2,53,636	88,000	...
10	...	5,22,000	...	5,22,000	...	5,44,748	...	5,44,748	...	...
11	...	4,30,000	...	4,30,000	...	4,51,021	...	4,51,021	...	30,000
12	...	3,90,000	...	3,90,000	...	4,35,564	...	4,35,564	...	10,000
13	...	68,000	1,92,000	2,60,000	...	68,786	2,01,577	2,70,363	...	6,000
14	...	7,000	1,48,000	1,55,000	...	6,781	1,31,206	1,37,987	...	9,000
15	...	96,000	...	96,000	...	1,00,023	331	1,00,354	11,000	...
16	1,30,000	50,000	...	1,80,000	1,28,959	55,862	...	1,84,821	...	3,000
17	12,000	63,000	...	75,000	7,187	82,515	...	89,702	3,000	...
18	6,000	2,18,000	1,38,000	3,62,000	5,815	2,04,051	1,41,083	3,50,949	...	9,000
19	...	3,56,000	...	3,56,000	...	3,96,801	...	3,96,801	34,000	...
20	11,31,000	...	...	11,31,000	11,45,807	...	...	11,45,807	...	...
21	...	12,000	...	12,000	...	12,707	...	12,707	...	1,000
22	...	6,30,000	62,000	6,92,000	...	6,43,293	55,337	6,98,630	3,000	...
23	5,65,06,000	2,67,88,000	82,27,000	9,15,21,000	5,53,15,457	2,72,37,713	82,22,629	9,07,75,799	3,76,000	3,53,000
24	...	...	...	...	58,191	...	...	58,191	...	...
25	1,33,00,000	...	...	1,33,00,000	1,31,52,975	5,83,049	...	1,37,36,024	4,40,000	...
26	80,000	43,56,000	...	44,36,000	1,02,298	54,19,924	...	55,22,222	...	2,17,000
27	...	1,48,000	...	1,48,000	...	1,63,105	...	1,63,105	...	7,000
28	1,000	...	...	1,000	384	...	...	384	...	...
29	...	1,30,000	10,000	1,40,000	...	1,60,622	10,252	1,70,874	...	1,73,000
30	1,33,81,000	46,34,000	10,000	1,80,25,000	(a) 1,32,55,657	63,26,700	10,252	(a) 1,95,92,609	4,40,000	3,97,000
31	6,98,87,000	3,14,22,000	82,37,000	10,95,46,000	6,85,71,114	3,35,64,413	82,32,881	11,03,68,408	8,16,000	7,50,000
									66,000	

which are shown in the Estimates under "India, General."

in 1893-94, Rs. 66,000.

CIVIL BUDGET ESTIMATE

General Abstract

	Reference to Detailed Estimate.	Budget, 1893-94.				Revised, 1892-93.				No. of Item.
		Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	
EXPENDITURE.										
CIVIL HEADS.	Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1.—Refunds and Drawbacks	19	86,000	97,000	7,000	1,90,000	1,20,000	1,06,000	14,000	2,40,000	1
2.—Assignments and Compensations	19	66,000	2,00,000	...	2,66,000	1,26,000	2,09,000	...	3,35,000	2
3.—Land Revenue	20	...	47,50,000	32,87,000	80,37,000	...	43,55,000	31,95,000	75,50,000	3
6.—Stamps	25	34,000	1,03,000	...	1,37,000	34,000	1,00,000	...	1,34,000	4
7.—Excise	26	1,10,000	37,000	...	1,47,000	1,16,000	39,000	...	1,55,000	5
8.—Provincial Rates	27	...	7,000	...	7,000	...	7,000	...	7,000	6
10.—Assessed Taxes	27	9,000	9,000	...	18,000	9,000	9,000	...	18,000	7
11.—Forest	27	5,01,000	5,01,000	...	10,02,000	4,87,000	4,87,000	...	9,74,000	8
12.—Registration	30	1,01,000	1,01,000	...	2,02,000	1,00,000	1,00,000	...	2,00,000	9
13.—Interest on Ordinary Debt	30	...	2,72,000	...	2,72,000	...	2,36,000	...	2,36,000	10
14.—Interest on other Obligations	30	7,30,000	...	...	7,30,000	7,28,000	..	...	7,28,000	11
15.—Post Office	31	...	...	1,85,000	1,85,000	...	...	1,84,000	1,84,000	12
18.—General Administration	31	2,21,000	12,92,000	80,000	15,93,000	2,26,000	12,74,000	75,000	15,75,000	13
19A.—Law and Justice—Courts of Law	36	...	45,86,000	...	45,86,000	...	46,25,000	...	46,25,000	14
19B.—Law and Justice—Jails	42	...	14,00,000	...	14,00,000	...	14,10,000	...	14,10,000	15
20.—Police	45	...	43,66,000	25,78,000	69,44,000	...	41,42,000	25,65,000	67,07,000	16
22.—Education	54	...	4,51,000	14,69,000	19,20,000	...	4,59,000	14,87,000	19,46,000	17
23.—Ecclesiastical	59	2,47,000	...	...	2,47,000	2,39,000	.	...	2,39,000	18
24.—Medical	60	...	6,65,000	5,17,000	11,82,000	..	6,76,000	5,27,000	12,03,000	19
25.—Political	65	1,41,000	5,000	...	1,46,000	1,40,000	4,000	...	1,44,000	20
26.—Scientific and other Minor Departments	67	15,000	2,01,000	11,000	2,27,000	41,000	2,13,000	3,000	2,57,000	21
27.—Territorial and Political Pensions	71	10,75,000	...	...	10,75,000	10,75,000	...	...	10,75,000	22
28.—Civil Furlough and Absentee Allowances	74	...	...	...	...	2,000	...	...	2,000	23
29.—Superannuation Allowances and Pensions	74	...	18,17,000	13,000	18,30,000	...	18,02,000	13,000	18,15,000	24
30.—Stationery and Printing	75	...	5,55,000	1,000	5,56,000	...	5,66,000	1,000	5,67,000	25
32.—Miscellaneous	77	34,000	1,16,000	22,000	1,72,000	32,000	1,26,000	22,000	1,80,000	26
33.—Famine Relief	78	...	...	...	...	...	...	...	...	27
42.—Irrigation—Major Works—Working Expenses	78	...	18,000	...	18,000	...	18,000	...	18,000	28
Interest on Debt	78	...	29,22,000	...	29,22,000	...	29,00,000	...	29,00,000	29
43.—Irrigation—Minor Works and Navigation	79	...	1,000	...	1,000	...	1,000	...	1,000	30
45.—Civil Works	79	...	2,69,000	6,01,000	8,70,000	...	2,90,000	5,95,000	8,85,000	31
		33,70,000	2,47,41,000	87,71,000	3,68,82,000	34,75,000	2,41,54,000	86,81,000	3,63,10,000	32
Add,—Provincial and Local Surpluses		...	...	1,52,000	1,52,000	...	23,000	2,37,000	2,60,000	33
Deduct,—Provincial and Local Deficits		...	*6,57,000*	...	*6,57,000*	...	...	...	...	34
Total Civil Heads		33,70,000	2,40,84,000	89,23,000	3,63,77,000	34,75,000	2,41,77,000	89,18,000	3,65,70,000	35
DEPARTMENTAL HEADS.										
For Details, see separate Estimates.										
35.—Protective Works—Irrigation		18,000	...	...	18,000	12,000	...	...	12,000	36
37.—Construction of Railways (charged against Revenue in addition to that under Famine Insurance)		...	...	...	...	...	...	...	...	37
38.—State Railways: Working Expenses		70,90,000	...	...	70,90,000	69,80,000	...	...	69,80,000	38
Interest on Capital deposited by Companies		1,26,000	...	...	1,26,000	1,11,000	...	...	1,11,000	39
39.—Guaranteed Companies: Surplus Profits, etc.		1,25,000	...	...	1,25,000	1,25,000	...	...	1,25,000	40
40.—Subsidised Companies: Land, etc.		...	40,000	...	40,000	...	42,000	...	42,000	41
41.—Miscellaneous Railway Expenditure		62,000	...	...	62,000	20,000	...	...	20,000	42
42.—Irrigation—Major Works: Working Expenses		1,05,000	23,61,000	...	24,66,000	1,01,000	24,50,000	...	25,51,000	43
43.—Irrigation—Minor Works and Navigation		...	2,99,000	...	2,99,000		2,99,000	...	2,99,000	44
44.—Military Works		20,000	...	...	20,000	19,000	...	...	19,000	45
45.—Civil Works		1,45,000	28,20,000	20,01,000	49,66,000	1,42,000	31,60,000	18,35,000	51,37,000	46
Total Departmental Heads		76,91,000	55,20,000	20,01,000	1,52,12,000	75,10,000	59,51,000	18,35,000	1,52,96,000	47
TOTAL EXPENDITURE		1,10,61,000	2,96,04,000	1,09,24,000	5 1 [illegible],00	1,09,85,000	3,01,28,000	1,07,53,000	5,18,66,000	48

Net decrease of Expenditure

The following is the estimated cost of collecting

Land Revenue . . . 13·431 per cent.
Stamps . . . . 1·926 „

FOR THE YEAR 1893-94.

OF EXPENDITURE.

No. of Item.	Budget, 1892-93.				Accounts, 1891-92.				Budget Estimate, 1893-94, compared with Revised, 1892-93.	
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	80,000	99,000	4,000	1,83,000	93,048	1,01,885	9,600	2,04,533	...	50,000
2	66,000	2,33,000	...	2,99,000	1,25,917	2,44,686	.	3,70,603	...	69,000
3	...	44,93,000	32,77,000	77,70,000	...	44,41,638	31,73,260	76,14,898	4,87,000	..
4	37,000	1,13,000	...	1,50,000	37,674	1,13,021	...	1,50,695	3,000	...
5	1,11,000	37,000	...	1,48,000	1,06,499	35,500	...	1,41,999	...	8,000
6	...	7,000	...	7,000	...	6,942	...	6,942	...	...
7	9,000	9,000	...	18,000	8,987	8,988	...	17,975	...	...
8	5,23,000	5,24,000	...	10,47,000	4,76,120	4,76,121	...	9,52,241	28,000	...
9	99,000	98,000	...	1,97,000	1,03,390	1,03,390	...	2,06,780	2,000	...
10	...	2,40,000	...	2,40,000	74	1,88,611	...	1,88,685	36,000	...
11	7,40,000	...	...	7,40,000	25,283	...	...	25,283	2,000	...
12	...	...	1,85,000	1,85,000	...	...	1,82,837	1,82,837	1,000	...
13	2,21,000	12,91,000	79,000	15,91,000	2,03,703	12,50,904	73,825	15,28,432	18,000	...
14	...	45,33,000	...	45,33,000	...	46,15,995	...	46,15,995	...	39,000
15	...	13,58,000	...	13,58,000	.	14,37,270	...	14,37,270	...	10,000
16	...	39,93,000	25,55,000	65,48,000	31,411	39,69,088	25,38,693	65,39,192	2,37,000	...
17	...	4,43,000	14,46,000	18,89,000	...	4,23,337	14,45,148	18,68,485	..	26,000
18	2,38,000	...	...	2,38,000	2,32,816	.	...	2,32,816	8,000	...
19	...	6,46,000	5,14,000	11,60,000	...	6,26,595	5,03,092	11,29,687	...	21,000
20	1,41,000	5,000	...	1,46,000	1,58,413	3,537	...	1,63,950	2,000	...
21	11,000	1,73,000	4,000	1,88,000	3,71,831	2,24,693	2,909	5,99,433	...	30,000
22	10,21,000	...	...	10,21,000	8,02,948	...	...	8,02,948	...	...
23	...	...	...	...	...	...	...	...	...	2,000
24	...	17,92,000	8,000	18,00,000	...	17,32,429	11,480	17,43,909	15,000	...
25	...	5,32,000	1,000	5,33,000	...	5,41,467	1,216	5,42,683	...	11,000
26	36,000	1,18,000	24,000	1,78,000	32,668	1,36,198	20,938	1,89,804	...	8,000
27	...	...	...	...	...	2,086	...	2,086	...	...
28	...	18,000	...	18,000	286	15,561	...	15,847	...	...
29	...	29,09,000	...	29,09,000	...	27,97,868	...	27,97,868	22,000	...
30	...	1,000	...	1,000	...	846	...	846	...	...
31	...	2,66,000	6,23,000	8,89,000	...	3,26,984	6,25,133	9,52,117	...	15,000
32	33,33,000	2,39,31,000	87,20,000	3,59,84,000	28,11,068	2,38,27,640	85,88,131	3,52,26,839	8,61,000	2,89,000
33	...	...	1,50,000	1,50,000	...	...	2,61,788	2,61,788	...	1,08,000
34	...	9,15,000	...	9,15,000	...	43,990	...	43,990	6,87,000	...
35	33,33,000	2,30,16,000	88,70,000	3,52,19,000	28,11,068	2,37,83,650	88,49,919	3,54,44,637	2,04,000	3,97,000
36	31,000	...	...	31,000	9,906	...	...	9,906	6,000	...
37	...	...	...	...	...	23,000	...	23,000	...	...
38	66,80,000	...	...	66,80,000	64,90,277	3,31,079	...	68,21,356	1,10,000	...
39	1,18,000	...	...	1,18,000	74,387	...	...	74,387	15,000	...
40	1,19,000	...	...	1,19,000	1,04,164	...	...	1,04,164	...	...
41	...	40,000	...	40,000	...	40,000	...	40,000	...	2,000
42	...	...	..	...	...	7,027	...	7,027	42,000	...
43	1,02,000	24,19,000	...	25,21,000	97,664	24,04,335	...	25,01,999	...	85,000
44	...	4,08,000	...	4,08,000	4,130	2,81,865	...	2,85,995	...	...
45	11,000	...	...	11,000	6,305	...	...	6,305	1,000	...
46	1,25,000	31,50,000	17,56,000	50,31,000	1,48,643	40,60,376	20,16,044	62,25,063	...	1,71,000
47	71,86,000	60,17,000	17,56,000	1,49,59,000	69,35,476	71,47,682	20,16,044	1,60,99,202	1,74,000	2,58,000
48	1,05,19,000	2,90,33,000	1,06,26,000	5,01,78,000	97,46,544	3,09,31,332	1,08,65,963	5,15,43,839	3,78,000	6,55,000
									2,77,000	

in 1893-94, Rs. 2,77,000.

the under-mentioned Revenues :—

Excise . . 2·722 per cent.

CIVIL BUDGET ESTIMATE

OF

REVENUE AND RECEIPTS

FOR THE YEAR

1893-94.

I.—LAND REVENUE.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Shared.	Rs.	Rs.	Rs.	Rs.
Ordinary Revenue - - - -	6,00,44,000	5,98,49,000	6,03,26,000	5,94,58,017
Sale of Government Estates - - -	9,500	3,000	10,000	15,054
Sale-proceeds of Waste Lands and Redemption of Land Tax - - - - -	500	2,000	...	690
Miscellaneous - - - - -	3,62,000	3,62,000	3,50,000	3,73,216
Total Shared -	6,04,16,000	6,02,16,000	6,06,86,000	5,98,46,977
Deduct—Provincial Share (one-fourth) (*a*) -	*1,25,98,000*	*1,25,48,000*	*1,26,65,000*	*1,29,95,210*
Imperial Share (three-fourths) (*a*) -	4,78,18,000	4,76,68,000	4,80,21,000	4,68,51,767
Deduct—Portion of Land Revenue due to Irrigation (transferred to "XXIX.—Irrigation—Major Works," page 18) -	*11,75,000*	*11,75,000*	*11,31,000*	*11,45,807*
Total Imperial -	4,66,43,000	4,64,93,000	4,68,90,000	4,57,05,960
Provincial.				
Land Revenue—Provincial Share (transferred from above) - - - - -	1,25,98,000	1,25,48,000	1,26,65,000	1,29,95,210
Ordinary Revenue - - - -	5,07,000	4,90,000	4,96,000	5,10,234
Miscellaneous - - - -	52,000	63,000	66,000	66,944
Total Provincial -	1,31,57,000	1,31,01,000	1,32,27,000	1,35,72,388
Local.				
Miscellaneous - - - -	40,000	31,000	31,000	30,509
TOTAL -	5,98,40,000	5,96,25,000	6,01,48,000	5,93,08,857

(*a*) Includes transfers.

Details.

Ordinary Revenue.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Ordinary Revenue, Shared.	Rs.	Rs.	Rs.	Rs.
Fixed Collections - - - -	5,98,72,000	5,96,44,000	6,01,31,000	5 92,73,465
Fluctuating Collections - - -	30,000	38,000	40,000	38,146
Surplus Collections - - - -	50,000	55,000	75,000	56,059
Collections from Government Estates (other than Tarai, Bhabar, and Dudhi) - - - -	92,000	1,12,000	80,000	90,347
Total Ordinary Revenue, Shared -	6,00,44,000	5,98,49,000	6,03,26,000	5,94,58,017
Ordinary Revenue, Provincial.				
Collections from Government Estates (Tarai, Bhabar and Dudhi) - - - -	5,07,000	4,90 000	4,96,000	5,10,234
Total Ordinary Revenue -	6,05,51,000	6,03,39,000	6,08,22,000	5,99,68,251

I.—LAND REVENUE —*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Miscellaneous.				
MISCELLANEOUS, SHARED.				
Revenue Record-Room Receipts.				
Mutation Fees - - - -	75,000	75,000	73,000	75,133
Mutation Fines - - - -	71,500	71,500	65,000	74,675
Sale of waste paper - - - -	3,500	3,500	3,000	3,494
Total Revenue Record-Room Receipts -	1,50,000	1,50,000	1,41,000	1,53,302
Miscellaneous Receipts.				
Malikana Revenue - - - -	1,92,000	1,92,000	1,92,000	1,92,385
Miscellaneous Receipts - - - -	20,000	20,000	17,000	27,529
Total Miscellaneous Receipts -	2,12,000	2,12,000	2,09,000	2,19,914
TOTAL MISCELLANEOUS, SHARED -	3,62,000	3,62,000	3,50,000	3,73,216
MISCELLANEOUS, PROVINCIAL.				
Water-mills Rent - - - -	(*a*)	10,000	14,000	13,902
Receipts from quarries and minor mineral products in Forests and lands not under the management of the Forest Department - - - -	52,000	53,000	52,000	53,042
TOTAL MISCELLANEOUS, PROVINCIAL -	52,000	63,000	66,000	66 944
MISCELLANEOUS, LOCAL.				
Miscellaneous Receipts, Voluntary Contributions for the maintenance of Special Patwari Circles (*c*) -	6,000	6,000	6,000	6,170
Patwari Miscellaneous Receipts (*c*) - -	20,000	21,000	25,000	24,339
Water-mills Rent - - - -	14,000	4,000	(*b*)	(*b*)
TOTAL MISCELLANEOUS, LOCAL -	40,000	31,000	31,000	30,509
Total Miscellaneous .	4,54,000	4,56,000	4,47,000	4,70,669

(*a*) Shown under Local. (*b*) Shown under Provincial.
(*c*) Under the control of the Director of Land Records and Agriculture.

II.—OPIUM.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL.				
	Rs.	Rs.	Rs.	Rs.
Cost Price of (Bengal) Opium sold in Excise Department (@ Rs. 7¼ *per Seer*) - - -	4,76,000	5,02,000	4,97,000	4,78,272
Miscellaneous - - - -	...	...	...	70
Total -	4,76,000	5,02,000	4,97,000	4,78,342

IV.—STAMPS. (*a*)

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs
Sale of General Stamps - - - -	17,40,000	17,35,000	16,93,000	1,708,477
Sale of Court-fee Stamps - - -	53,50,000	53,84,000	51,70,000	52,03,236
Duty on Impressing Documents - - -	4,800	5,000	5,100	7,982
Fines and Penalties - - - -	14,000	15,000	14,000	14,275
Miscellaneous - - - -	1,200	1,000	900	1,210
TOTAL -	71,10,000	71,40,000	68,83,000	69,35,180
IMPERIAL SHARE — ONE-FOURTH -	17,77,000	17,85,000	17,21,000	17,33,795
PROVINCIAL SHARE — THREE-FOURTHS -	53,33,000	53,55,000	51,62,000	52,01,385

(*a*) Under the control of the Commissioner of Stamps.

IV.—STAMPS—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Sale of General Stamps—				
One-anna Stamps for Receipts and Cheques -	96,000	95,000	93,000	95,999
Bills of Exchange or Hoondies - -	92,000	90,000	90,000	94,076
Other General Stamps - - -	15,52,000	15,50,000	15,10,000	15,18,402
Total Sale of General Stamps -	17,40,000	17,35,000	16,93,000	17,08,477
Sale of Court-fee Stamps—				
Court-fee Stamps - - - -	50,00,000	50,34,000	48,50,000	48,74,732
Stamps for Copies - - - -	3,50,000	3,50,000	3,20,000	3,28,504
Total Sale of Court-fee Stamps -	53,50,000	53,84,000	51,70,000	52,03,236
Duty on Impressing Documents—				
Duty on unstamped paper - - -	3,000	3,000	3,000	6,293
Duty on insufficiently stamped paper - -	1,800	2,000	2,000	1,678
Other Items - - - -	...	...	100	11
Total Duty on Impressing Documents -	4,800	5,000	5,100	7,982

V.—EXCISE. (*a*)

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
License and Distillery Fees and Duties for the Sale of Liquors and Drugs—				
License Fees - - - -	13,60,000	13,50,000	13,75,000	14,38,072
Distillery Fees - - - -	1,000	1,000	1,000	883
Still-head Duty - - - -	24,75,000	25,50,000	22,60,000	22,47,044
Rent of Toddy Trees - - -	86,000	80,000	80,000	59,299
Opium License Fees - - -	1,75,000	1,75,000	9,25,000	1,95,171
Farm of other Drugs - - -	7,23,000	7,30,000		7,16,823
Total License and Distillery Fees, etc. -	48,20,000	48,86,000	46,41,000	46,57,292
Gain on Sale-proceeds of Excise Opium [*Difference between selling price (Rs. 16 a seer) and cost price (Rs. 7¼ a seer), the latter being credited to "II.—Opium"*]	5,75,000	6,06,000	6,00,000	5,77,044
Fines, Confiscations and Miscellaneous - -	5,000	8,000	9,000	8,698
TOTAL -	54,00,000	55,00,000	52,50,000	2,43,034
Imperial Share—Three-fourths -	40,50,000	41,25,000	39,38,000	39,32,275
Provincial Share—One-fourth -	13,50,000	13,75,000	13,12,000	13,10,759

(*a*) Under the control of the Commissioner of Excise.

VI.—PROVINCIAL RATES.

Shared.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Rates and Cesses on Lands—				
Road Cess (N.-W. P. & Oudh) - -	1,96,500	1,96,000	1,95,000	1,94,918
School Cess (Oudh) - - -	1,47,500	1,47,000	1,47,000	1,46,796
Local Rates (N.-W. P. & Oudh) - -	56,77,000	56,75,000	56,75,000	56,69,997
District Post Cess (Oudh) - - -	37,000	37,000	37,000	36,700
Acreage Cess (N.-W. P.) - - -	4,35,000	4,32,000	4,28,000	4,31,636
Commuted Jaghirs (N.-W. P.) - -	1,15,000	1,15,000	1,15,000	1,14,900
Total Rates and Cesses on Lands, Shared -	66,08,000	66,02,000	65,97,000	65,94,947
Provincial Share -	17,07,000	17,05,000	17,04,000	17,04,190
Local Share -	49,01,000	48,97,000	48,93,000	48 90,757

VI.—PROVINCIAL RATES—*continued.*

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
Rates and Cesses on Lands—Provincial—				
PROVINCIAL SHARE (transferred from page 8) -	17,07,000	17,05,000	17,04,000	17,04,190
Margin Cess (Oudh) - - -	37,000	37,000	37,000	36,700
TOTAL PROVINCIAL -	17,44,000	17,42,000	17,41,000	17,40,890
LOCAL.				
Rates and Cesses on Lands—Local—				
LOCAL SHARE (transferred from page 8) -	49,01,000	48,97,000	48,93,000	48,90,757
Village Watch Cess (Oudh) (*a*) - -	4,16,000	4,05,000	3,80,000	3,81,162
Patwari Rate (N.-W. P. & Oudh) (*b*) - -	23,70,000	23,70,000	23,62,000	23,69,853
	27,86,000	27,75,000	27,42,000	27,51,015
TOTAL LOCAL -	76,87,000	76,72,000	76,35,000	76,41,772
TOTAL -	94,31,000	94,14,000	93,76,000	93,82,662

(*a*) Under the control of the Inspector-General of Police.
(*b*) Ditto of the Director of Land Records and Agriculture.

VIII.—ASSESSED TAXES.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Income Tax—				
Deductions by Government from Salaries and Pensions - - - - -	2,85,000	2,85,000	2,80,000	2,79,868
Deductions by Government from Interest on Government Securities - - -	40,000	40,000	50,000	34,826
Ordinary Collections -	19,04,000	18,99,000	18,98,000	19,03,669
Penalties - - -	1,000	1,000	2,000	651
TOTAL -	22,30,000	22,25,000	22,30,000	22,19,014
IMPERIAL SHARE—ONE-HALF -	11,15,000	11,12,000	11,15,000	11,09,507
PROVINCIAL SHARE—ONE-HALF -	11,15,000	11,13,000	11,15,000	11,09,507

IX.—FOREST. (*a*)

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
I.—Timber and other Produce removed from the Forests by Government Agency - -	6,43,050	7,63,870	7,74,200	7,53,087
II.—Timber and other Produce removed from the Forests by Consumers or Purchasers -	9,42,000	9,50,950	8,82,450	9,12,595
III.—Confiscated Drift and Waif Wood - -	27,220	24,350	34,250	22,492
IV.—Revenue from Forests not managed by Government - - - -	10,000	10,000	10,000	8,179
V.—Miscellaneous - - - -	23,730	25,830	19,100	35,161
TOTAL -	16,46,000	17,75,000	17,20,000	17,31,514
IMPERIAL SHARE—ONE-HALF -	8,23,000	8,87,000	8,60,000	8,65,757
PROVINCIAL SHARE—ONE-HALF -	8,23,000	8,88,000	8,60,000	8,65,757

(*a*) Under the control of the Secretary to Government, N.-W. P. and Oudh, Financial Department.

IX.—FOREST—

Details.	Budget Estimate, 1893-94.				Revised
	Central Circle.	School Circle.	Oudh Circle.	Total.	Central Circle.
	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Timber and other Produce removed from the Forests by Government Agency—					
(a) Timber - - -	1,500	1,98,200	2,08,800	4,08,500	1,000
(b) Firewood and Charcoal - -	43,100	30,300	1,10,300	1,83,700	40,000
(c) Bamboos - - -	10,000	2,800	...	12,800	9,100
(e) Grass and other Minor Produce -	800	2,750	34,500	38,050	700
Total Timber, etc., removed by Government Agency - -	55,400	2,34,050	3,53,600	6,43,050	50,800
II.—Timber and other Produce removed from the Forests by Consumers or Purchasers—					
(a) Timber - - -	3,05,000	80,800	1,81,000	5,66,800	2,96,200
(b) Firewood and Charcoal - -	26,100	6,775	6,900	39,775	21,450
(c) Bamboos - - -	1,02,400	6,625	700	1,09,725	1,01,500
(d) Grazing and Fodder Grass -	35,000	24,750	49,700	1,09,450	33,700
(e) Other Minor Produce - -	49,900	18,350	48,000	1,16,250	49,400
Total Timber, etc., removed by Consumers, etc. -	5,18,400	1,37,300	2,86,300	9,42,000	5,02,250
III.—Confiscated Drift and Waif Wood -	1,400	5,820	20,000	27,220	900
IV.—Revenue from Forests not managed by Government—					
(a) Duty on Foreign Timber and other Forest Produce - -	...	10,000	...	10,000	...
V.—Miscellaneous—					
(a) Fines and Forfeitures - -	...	...	910	910	...
(b) Refunds - -	50	500	200	750	100
(c) Other Sources -	4,750	4,330	12,990	22,070	4,950
Total Miscellaneous -	4,800	4,830	14,100	23,730	5,050

continued.

Estimate, 1892-93.			Budget Estimate, 1892-93.				Accounts, 1891-92.			
School Circle.	Oudh Circle.	Total.	Central Circle.	School Circle.	Oudh Circle.	Total.	Central Circle.	School Circle.	Oudh Circle.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,61,000	3,50,700	5,12,700	1,500	1,92,500	3,72,350	5,66,350	1,249	2,33,740	3,59,133	5,94,122
32,500	1,30,900	2,03,400	45,000	24,100	94,800	1,63,900	37,142	20,257	64,516	1,21,915
1,500	...	10,600	10,000	...	...	10,000	5,364	109	...	5,473
2,850	33,620	37,170	500	2,850	30,600	33,950	697	2,598	28,282	31,577
1,97,850	5,15,220	7,63,870	57,000	2,19,450	4,97,750	7,74,200	44,452	2,56,704	4,51,931	7,53,087
85,000	1,84,550	5,65,750	3,00,000	83,900	1,13,300	4,97,200	2,80,114	88,235	1,48,059	5,16,408
7,100	7,525	36,075	23,000	7,600	6,700	37,300	17,417	7,481	11,240	36,138
11,200	850	1,13,550	1,06,200	12,700	500	1,19,400	1,00,241	8,220	646	1,09,107
26,300	52,200	1,12,200	30,500	22,300	53,900	1,06,700	35,391	34,190	52,726	1,22,307
18,350	55,625	1,23,375	50,000	18,350	53,500	1,21,850	47,877	16,670	64,088	1,28,635
1,47,950	3,00,750	9,50,950	5,09,700	1,44,850	2,27,900	8,82,450	4,81,040	1,54,796	2,76,759	9,12,595
4,800	18,650	24,350	1,150	5,200	27,900	34,250	1,694	3,959	16,839	22,492
10,000	...	10,000	...	10,000	...	10,000	...	8,179	...	8,179
...	1,200	1,200	...	...	635	635	109	8	1,065	1,182
...	160	260	150	...	125	275	234	603	318	1,155
5,400	14,020	24,370	3,000	2,500	12,690	18,190	5,745	15,023	12,056	32,824
5,400	15,380	25,830	3,150	2,500	13,450	19,100	6,088	15,634	13,439	1,35,161

X.—REGISTRATION. (a)

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Fees for Registering Documents - -	2,68,000	2,68,000	2,70,000	62,626
Fees for Copies of Registered Documents - -	1,02,000	1,02,000	1,02,000	99,908
Miscellaneous - - - -	42,000	42,000	40,000	41,572
TOTAL -	4,12,000	4,12,000	4,12,000	4,04,106
IMPERIAL SHARE—ONE-HALF -	2,06,000	2,06,000	2,06,000	2,02,053
PROVINCIAL SHARE—ONE-HALF -	2,06,000	2,06,000	2,06,000	2,02,053

(a) Under the control of the Inspector-General of Registration.

XII.—INTEREST.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
Interest on Provincial Advances and Loans -	2,74,000	1,86,000	3,17,000	2,26,866
Interest on Government Securities - -	5,000	5,000	5,000	5,212
Miscellaneous - - - -	1,000	1,000	1,000	744
TOTAL PROVINCIAL -	2,80,000	1,92,000	3,23,000	2,32,822
LOCAL.				
Interest on Government Securities - -	20,000	20,000	21,000	20,814
TOTAL -	3,00,000	2,12,000	3,44,000	2,53,636

DETAILS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Interest on Provincial Advances and Loans.	Rs.	Rs.	Rs.	Rs.
On Loans to Municipalities - - -	2,05,000	1,11,000	2,48,000	1,47,717
Ditto to Landholders and other Notabilities -	2,000	2,000	2,000	3,598
On Advances to cultivators for improvement of land -	23,900	24,000	25,000	22,521
Ditto to Tenants on Government Estates -	100	...	...	10
Ditto for relief and other purposes - -	30,000	32,000	23,000	29,322
On Loans under the Oudh Taluqdars' Relief Act -	6,000	9,000	11,000	13,151
On Advances under the Jhansi Encumbered Estates Act, XVI of 1882 - - - -	7,000	8,000	8,000	10,547
Total Interest on Provincial Advances and Loans - - - -	2,74,000	1,86,000	3,17,000	2,26,866
Interest on Government Securities.				
INTEREST ON GOVERNMENT SECURITIES, PROVINCIAL.				
Medical School—Agra (b) - - -	200	300	300	144
Colleges and Schools (c) - - -	4,500	4,500	4,500	4,660
Hospitals and Dispensaries (b) - - -	200	200	200	408
TOTAL INTEREST ON GOVERNMENT SECURITIES, PROVINCIAL - - - - -	5,000	5,000	5,000	5,212
INTEREST ON GOVERNMENT SECURITIES, LOCAL.				
Schools (c) - - - -	5,500	5,500	5,500	5,424
Dispensaries (b) - - - -	14,500	14,500	15,500	15,390
TOTAL INTEREST ON GOVERNMENT SECURITIES, LOCAL -	20,000	20,000	21,000	20,814
Total Interest on Government Securities -	25,000	25,000	26,000	26,026

(b) Under the control of the Inspector-General of Hospitals and Dispensaries.
(c) Ditto of the Director of Public Instruction.

XVIA.—LAW AND JUSTICE—COURTS OF LAW.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
Sale-proceeds of Unclaimed and Escheated Property	19,000	10,000	20,000	18,144
Court-Fees realised in Cash - - -	2,31,000	2,28,000	2,24,000	2,25,562
General Fees, Fines and Forfeitures - -	2,80,000	2,83,000	2,63,000	2,86,009
Pleadership Examination Fees (d) - -	6,000	8,000	5,000	6,304
Miscellaneous Fees and Fines - - -	1,100	1,000	1,700	915
Miscellaneous - - - -	7,900	6,000	8,300	7,814
TOTAL -	5,45,000	5,45,000	5,22,000	5,44,748

(d) Under the control of the High Court of Judicature.

XVIA.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Court-Fees realised in Cash.	Rs.	Rs.	Rs.	Rs.
Process-servers' Fees	56,000	55,000	57,000	56,247
Amins' Fees (including Kurk Amins)	1,51,000	1,49,000	1,45,000	1,44,089
Recoveries on account of pauper suits	7,000	6,000	7,000	7,651
Other items, including Fees for Sale of Revenue-paying Lands	17,000	18,000	15,000	17,575
Total Court-Fees realised in Cash	2,31,000	2,28,000	2,24,000	2,25,562
General Fees, Fines and Forfeitures.				
Fees and Fines of Provincial High Court	8,700	8,200	5,000	8,249
Fees of Subordinate Civil Courts	6,000	5,000	3,000	4,787
Magisterial Fines	2,60,300	2,65,800	2,50,000	2,69,039
Other Items	5,000	4,000	5,000	3,934
Total General Fees, etc.	2,80,000	2,83,000	2,63,000	2,86,009
Miscellaneous Fees and Fines.				
Fees received by Government Officers under Act XVI of 1881 for performing duties as Notaries Public	50	60	...	8
Judicial Record-Room Receipts	500	500	1,000	503
Criminal Court Record-Room Receipts	550	440	700	404
Total Miscellaneous Fees and Fines	1,100	1,000	1,700	915

XVIB.—LAW AND JUSTICE—JAILS. (*a*)

Provincial.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate 1892-93.	Accounts, 1891-92.
Jails—	Rs.	Rs.	Rs.	Rs.
Hire of Convicts	100	1,000	70,000	51,666
Recoveries of transportation and Jail charges from Native States	1,200	...	1,000	892
Miscellaneous	3,700	4,000	3,000	3,482
Total Jails	5,000	5,000	74,000	56,040
Jail Manufactures—				
Sale-proceeds of Jail Manufactures	3,75,000	4,05,000	3,56,000	3,94,981
TOTAL	3,80,000	4,10,000	4,30,000	4,51,021

(*a*) Under the control of the Inspector-General of Jails.

XVII.—POLICE.

Provincial.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Police supplied to Municipal, Cantonment and Town Funds(*b*)	64,200	63,200	64,200	63,034
Police supplied to Public Departments, Private Companies and Persons (*b*)	21,800	19,000	19,000	25,411
Cash Receipts under the Arms Act	100	100	100	28
Fees, Fines and Forfeitures	2,64,900	2,66,500	2,83,100	3,07,508
Superannuation Receipts (*b*)	4,900	4,800	4,500	4,457
Miscellaneous(*b*)	24,100	36,400	19,100	35,126
TOTAL	3,80,000	3,90,000	3,90,000	4,35,564

(*b*) Under the control of the Inspector-General of Police.

Details.

Police supplied to Municipal, Cantonment and Town Funds.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Contributions for Clothing	57,000	56,000	57,000	55,660
Other Receipts	7,200	7,200	7,200	7,374
Total Police supplied to Municipal, etc., Funds	64,200	63,200	64,200	63,034
Fees, Fines and Forfeitures.				
Cattle Pounds—				
Fines on Stray Cattle	1,45,000	1,53,000	1,53,000	1,56,238
Feed of Cattle	50,000	39,000	...	...
Sale of Unclaimed or Stray Cattle	45,000	60,000	1,04,000	1,23,576
Sundry Receipts	15,000	5,000	17,300	18,317
Total Cattle Pounds	2,55,000	2,57,000	2,74,300	2,98,131
Stage Carriage Licenses	3,400	3,500	3,000	3,230
Other Fees, Fines, etc., including Infanticide Receipts	6,500	6,000	5,800	6,147
Total Fees, Fines and Forfeitures	2,64,900	2,66,500	2,83,100	3,07,508

XVII.—POLICE—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Miscellaneous.	Rs.	Rs.	Rs.	Rs.
General Police—				
Receipts from other Departments for Rewards to Police - - - -	13,000	13,000	11,000	12,852
Receipts on account of prisoners under Prisoners' Testimony Act - - - -	100	...	100	3
Other Miscellaneous Receipts - - -	11,000	23,400	8,000	22,271
Total Miscellaneous -	24,100	36,400	19,100	35,126

XIX.—EDUCATION. (*a*)

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Provincial.	Rs.	Rs.	Rs.	Rs.
Fees, Government Colleges, General - -	31,000	29,000	29,000	28,572
Fees, Schools, General - - -	10,200	10,000	10,300	10,833
Income from Endowments - - -	900	1,100	900	600
Miscellaneous - - - -	25,900	29,900	27,800	28,781
Total Provincial -	68,000	70,000	68,000	68,786
Local.				
Fees, Schools, General - - -	1,51,000	1,54,000	1,51,000	1,51,358
Fees, Schools, Special - - -	100	100	100	92
Contributions - - - -	26,000	27,000	26,000	35,796
Miscellaneous - - - -	13,900	13,900	14,900	14,331
Total Local -	1,91,000	1,95,000	1,92,000	2,01,577
TOTAL -	2,59,000	2,65,000	2,60,000	2,70,363

(*a*) Under the control of the Director of Public Instruction.

Details.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Fees, Schools, General.				
Fees, Schools, General, Provincial.	Rs.	Rs.	Rs.	Rs.
Secondary Schools - - - -	10,000	9,800	10,000	10,628
Boarding House receipts - - -	200	200	300	205
Total Fees, Schools, General, Provincial -	10,200	10,000	10,300	10,833
Fees, Schools, General, Local.				
Secondary Schools - - - .	1,22,500	1,26,000	1,24,500	1,23,795
Primary Schools - - - -	24,000	23,600	22,000	23,236
Boarding House receipts - - -	4,500	4,400	4,500	4,327
Total Fees, Schools, General, Local -	1,51,000	1,54,000	1,51,000	1,51,358
Total Fees, Schools, General -	1,61,200	1,64,000	1,61,300	1,62,191
Miscellaneous.				
Miscellaneous, Provincial.				
Miscellaneous—				
Fees Provincial Examinations - -	24,000	28,000	25,000	27,242
Miscellaneous - - - -	1,900	1,900	2,800	1,539
Total Miscellaneous, Provincial -	25,900	29,900	27,800	28,781
Miscellaneous, Local.				
Sale-proceeds of Books—				
Sale of Books (District Boards) - -	10,000	10,000	10,000	10,185
Sale of Books (Oudh Depôts) - -			...	...
Miscellaneous—	10,000	10,000	10,000	10,185
Contributions from Low School Teachers in Oudh (Local Rate) - - - -	1,500	1,500	1,700	1,666
Other Items - - - -	2,400	2,400	3,200	2,480
	3,900	3,900	4,900	4,146
Total Miscellaneous, Local -	13,900	13,900	14,000	14,331
Total Miscellaneous -	39,800	43,800	42,700	43,112
Contributions.				
Subscriptions from private persons - -	5,000	5,000	5,000	14,508
Contribution from Municipal Funds - -	21,000	22,000	21,000	21,288
Total Contributions -	26,000	27,000	26,000	35,796

XX.—MEDICAL.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Provincial.				
Medical College Fees (Agra)	...	...	40	...
Hospital Receipts (a)	400	300	300	409
Lunatic Asylum Receipts	5,300	5 360	4,900	5,001
Contributions	800	740	760	847
Miscellaneous	500	600	1,000	524
Total Provincial	7,000	7,000	7,000	6,781
Local.				
Hospital Receipts	100	300	11	57
Medicines sold by Civil Surgeons	50	40	50	28
Income from Endowments	2,350	2,200	2,200	2 222
Contributions	1,35 000	1,38,660	1,40,140	1,17,055
Miscellaneous	5 500	10,800	5,500	11,844
Total Local	1,43,000	1,52,000	1,48,000	1,31,206
TOTAL	1,50,000	1,59,000	1,55,000	1,37,987

Details.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Contributions.				
Contributions, Provincial.				
Subscriptions from private persons (Allahabad and Rurki) (a)	560	500	520	607
Contributions from Municipalities (Allahabad and Rurki)	240	240	240	240
Total Contributions, Provincial	800	740	760	847
Contributions, Local.				
Subscriptions from private persons (a)	72,000	70,000	68,000	68,833
Contributions from Municipalities (a)	40,000	40,000	38,140	38,509
Contributions from Town Funds (a)	3,500	3,460	3,500	3,327
Contributions from private persons for Vaccination (b)	8,200	11,000	5,000	5,397
Contributions from Municipalities, Towns and other Local Bodies for Vaccination (b)	11,300	14,200	25,500	989
Total Contributions, Local	1,35,000	1,38,660	1,40,140	1,17,055
Total Contributions	1,35,800	1,39,400	1,40,900	1,17,902
Miscellaneous.				
Miscellaneous, Provincial	500	600	1,000	524
Miscellaneous, Local.				
Sanitation and Vaccination Receipts (b)	500	800	500	344
Other Receipts (a)	5,000	10,000	5,000	11,500
Total Miscellaneous, Local	5,500	10,800	5,500	11 844
Total Miscellaneous	6,000	11,400	6,500	12,368

(a) Under the control of the Inspector-General of Hospitals and Dispensaries.
(b) Ditto of the Superintendent General of Vaccination.

XXI.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-02.
	Rs.	Rs.	Rs.	Rs.
Provincial.				
Botanical and other Public Garden Receipts	34 700	31,400	32,200	31,252
Veterinary and Stallion Receipts	..	...	300	82
Receipts on account of Experimental Cultivation	18 500	19,000	10,500	14,009
Receipts on account of Public Exhibitions and Fairs	59 700	51,900	50,000	51,869
Examination Fees	200	200	200	200
Miscellaneous	2,900	2,500	2,800	2 611
Total Provincial	1,16,000	1,05 000	96,000	1,00,023
Local.				
Veterinary and Stallion Receipts	100	...	...	...
Inland Labour Transport Fees (a)	200	200	100	301
Miscellaneous	...	...	...	30
	300	200	100	
Deduct—For rounding	300	200	100	
Total Local	...	...	...	331
TOTAL	1,16,000	1,05,000	96,000	1,00,354

(a) Under the control of Director, Land Records and Agriculture.

XXI.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Botanical and other Public Garden Receipts.				
Horticultural Garden, Lucknow (Margin) (*a*)	13,000	12,000	13,000	12,046
Botanical Gardens (Saharanpur and Dehra-Dun) (*a*)	17,000	17,000	17,000	16,833
Taj Gardens Receipts (Agra)	2,300	(*b*)	(*b*)	(*b*)
Memorial Garden (Cawnpore)	200	200	200	216
Other Garden Receipts	2,200	2,200	2,000	2,157
Total Botanical and other Public Garden Receipts	34,700	31,400	32,200	31,252
Receipts on account of Experimental Cultivation. (*a*)				
Experimental Farm Receipts	3,500	4,500	3,500	3,664
Workshop and Well Experiment Receipts	2,943	2,600	4,000	2,351
Tobacco Farm Receipts	.	...	...	3,352
Receipt from Ghazipur Stud Farm Lands	9,057	9,057	...	...
Tea Shop Receipts	...	...	...	218
Reclamation of Waste Lands	1,500	1,300	1,500	2,506
Kumaun Orchard Receipts	1,500	1,543	1,500	1,918
Total Receipts on account of Experimental Cultivation	18,500	19,000	10,500	14,009
Miscellaneous.				
MISCELLANEOUS, PROVINCIAL.				
Agricultural Department (*a*)	1,000	500	1,000	821
Museum Receipts (*a*)	1,800	1,800	1,700	1,771
Other Receipts	100	200	100	19
Total Miscellaneous	2,900	2,500	2,800	2,611

(*a*) Under the control of the Director of Land Records and Agriculture. | (*b*) Shown under Civil Works.

XXII.—RECEIPTS IN AID OF SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES.

IMPERIAL.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Subscriptions under the Indian Civil Service Family Pension Regulations	21,000	22,000	17,000	19,026
Subscriptions to the Bengal Civil Fund—				
Ordinary	61,200	60,600	62,600	62,312
Additional	43,000	44,000	47,000	44,723
Total Subscriptions to the Bengal Civil Fund	1,04,200	1,04,600	1,09,600	1,07,035
Subscriptions to the Bombay Civil Fund	800	400	800	607
Contributions for Pensions and Gratuities	...	...	2,600	2,291
TOTAL IMPERIAL	1,26,000	1,27,000	1,30,000	1,28,959
PROVINCIAL.				
Family Subscriptions of Native Members of the Covenanted Civil Service	1,000	1,000	800	36
Contributions for Pensions and Gratuities	56,500	58,500	48,200	51,183
Miscellaneous	500	1,500	1,000	3,743
TOTAL PROVINCIAL	59,000	61,000	50,000	55,862
TOTAL	1,85,000	1,88,000	1,80,000	1,84,821

XXIII.—STATIONERY AND PRINTING.

IMPERIAL.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Stationery Receipts—				
Cost of Stationery supplied from Stationery Office to Government Officers on cash payment	1,300	1,800	1,000	1,273
Ditto ditto to Corporate Bodies and Courts of Wards	300	500	300	192
Ditto ditto to State Railways	8,000	7,500	10,200	5,638
Total Stationery Receipts	9,600	9,800	11,500	7,103
Sales of Gazettes and other Publications	400	200	500	84
TOTAL IMPERIAL	10,000	10,000	12,000	7,187
Carried over	10,000	10,000	12,000	7,187

XXIII.—STATIONERY AND PRINTING—*continued.*

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Brought forward -	10,000	10,000	12,000	7,187
Provincial.				
Sales of Gazettes and other Publications—(a)				
Indian Law Reports - - -	5,500	6,000	5,500	5,547
Gazettes and other Publications - -	40,000	40,000	40,000	24,673
Total Sales of Gazettes, etc. -	45 500	46,000	45,500	30,220
Other Press Receipts—				
Sale-proceeds of Mis. Stock of Govt. Book Depôt (a)	4,000	4,400	4,000	4,364
Jail Press Receipts (b) - - -	1,500	1,000	1,500	696
Other Receipts (a) - - -	15,000	11,600	12,000	47,235
Total other Press Receipts -	20,500	17,000	17,500	52,295
Total Provincial -	66,000	63,000	63,000	82,515
TOTAL -	76,000	73,000	75,000	89,702

(a) Under the control of the Superintendent, Government Press.
(b) Under the control of the Inspector-General of Jails.

XXV.—MISCELLANEOUS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Imperial.	Rs.	Rs.	Rs.	Rs.
Premium on Bills - - - -	3,000	3,000	4,200	2,355
Unclaimed Bills of Exchange of more than three years' standing - - - -	400	400	400	273
Percentages chargeable on European Stores for Provincial and Local Funds, etc. - -	1,200	1,100	1,100	1,687
Extraordinary Items - - - -	1,400	1,500	300	1,500
Total Imperial -	6,000	6,000	6,000	5,815
Provincial.				
Unclaimed Deposits - - - -	65,000	65,000	64,000	53,851
Treasure Trove - - - -	300	300	500	334
Sale of Old Stores and Materials - -	4,000	5,000	3,000	3,910
Sales of Land and Houses, etc. (Nazul) - -	6,400	10,000	10,000	4,902
Contributions - - - -	...	...	7,500	...
Rents - - - - -	1,14,700	1,19,100	1,13,500	1,19,022
Miscellaneous Fees, Fines and Forfeitures -	1,100	1,000	1,200	1,051
Miscellaneous - - - -	18,500	19,600	18,300	20,981
Total Provincial -	2,10,000	2,20,000	2,18,000	2,04,051
Local.				
Contributions - - - -	1,05,000	1,05,000	1,05,000	1,08,793
Rents - - - - -	31,500	30,450	32,000	30,794
Miscellaneous - - - -	1,500	1,550	1,000	1,496
Total Local -	1,38,000	1,37,000	1,38,000	1,41,083
TOTAL -	3,54,000	3,63,000	3,62,000	3,50,949

Details.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Percentages chargeable on European Stores for Provincial and Local Funds, etc.	Rs.	Rs.	Rs.	Rs.
Two per cent. for Departmental Charges - -	200	200	300	195
One per cent. for Marine Insurance, etc. - -	1,000	900	800	1,492
Total Percentages chargeable on European Stores, etc. - - - -	1,200	1,100	1,100	1,687
Contributions.				
Contributions, Provincial.				
Contribution from the Maharajah of Benares -	...	...	7,500	...
Contributions, Local.				
From Municipalities to District Boards, etc. -	1,05,000	1,05,000	1,05,000	1,08,793
Total Contributions -	1,05,000	1,05,000	1,12,500	1,08,793
Rents.				
Rents, Provincial.				
Rent of Lands and Houses (Nazul) - -	1,03,600	1,08,000	1,03,000	1,08,289
Rent of Military Paraos and Encamping Grounds (Ferry)	9,500	9,500	9,000	9,215
Rent of Travellers' Rest-houses (Ferry) - -	1,300	1,300	1,200	1,256
Rent of Lands for Viceroy's Stable at Dehra Dun -	300	300	300	262
Total Rents, Provincial -	1,14,700	1,19,100	1,13,500	1,19,022
Rents, Local.				
Rent of Sarais - - - -	4,500	4,450	5,000	4,532
Do. of Rest-houses, Paraos, and Encamping Grounds	27,000	26,000	27,000	26,262
Total Rents, Local -	31,500	30,450	32,000	30,794
Total Rents	1,46,200	1,49,550	1,45,500	1,49,816

XXV.—MISCELLANEOUS—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Miscellaneous Fees, Fines and Forfeitures.	Rs.	Rs.	Rs.	Rs.
Marriage and Burial Fees - - -	600	500	700	648
Fees for Registering Copyrights - - -	300	300	300	238
Other Items - - - -	200	200	200	165
Total Miscellaneous Fees, etc. -	1,100	1,000	1,200	1,051
Miscellaneous.				
Miscellaneous, Provincial.				
Cash Recoveries of Service Payments in previous years	1,000	1,000	1,000	1,655
Recoveries on account of Law Charges other than those in pauper suits - - - -	200	100	300	162
Sundry Receipts (Nazul) - - -	15,000	15,000	15,000	16,728
Ditto (Ferry) - - -	1,000	1,000	1,000	1,026
Other Items - - - -	1,300	2 500	1,000	1,410
Total Miscellaneous, Provincial -	18,500	19,600	18,300	20,981
Miscellaneous, Local.				
Sundry Receipts (Local Rate) - - -	1,500	1,500	1,000	1,469
Ditto (Village Chaukidari) - -	...	50	...	26
Ditto (District Dâk) - - -	...	...	...	1
Total Miscellaneous, Local -	1,500	1,550	1,000	1,496
Total Miscellaneous -	20,000	21,150	19,300	22,477

XXIX.—IRRIGATION—MAJOR WORKS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Provincial.				
Direct Receipts—	Rs.	Rs.	Rs.	Rs.
Owners' rate on Irrigated Villages - -	4,17,000	3,83,000	3,56,000	3,96,801
Imperial.				
Portion of Land Revenue due to Irrigation (Transferred from "1—Land Revenue," page 6) -	11,75,000	11,75,000	11,31,000	11,45,807
TOTAL -	15,92,000	15,58,000	14,87,000	15,42,608

XXX.—IRRIGATION—MINOR WORKS AND NAVIGATION.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Provincial.	Rs.	Rs.	Rs.	Rs.
In Charge of Civil Officers - - -	13,000	14,000	12,000	12,707

XXXII.—CIVIL WORKS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Provincial.				
In Charge of Civil Officers—	Rs.	Rs.	Rs.	Rs.
Tolls (Ferry) - - - -	5,55,000	5,55,000	6,00,000	6,16,511
Miscellaneous (Ferry) - - -	600	1,000	1,000	628
Ditto (Nazul) - - -	21,000	23,000	25,000	22,939
Other Receipts including Cemetery Receipts -	3,400	4,000	4,000	3,215
Total in Charge of Civil Officers, Provincial -	5,80,000	5,83,000	6,30,000	6,43,293
Local.				
In Charge of Civil Officers—				
Arboriculture Receipts (Local Rate) (a) - -	45,000	41,000	47,000	38,206
Miscellaneous (Local Rate) - - -	5,000	3,000	4,000	6,538
Toll on Steamers (Ganges River Toll) -	11,000	11,000	11,000	10,593
Total in Charge of Civil Officers, Local -	61,000	55,000	62,000	55,337
TOTAL -	6,41,000	6,38,000	6,92,000	6,98,630

(a) Under the control of the Director of Land Records and Agriculture.

CIVIL BUDGET ESTIMATE

OF

EXPENDITURE

FOR THE YEAR

1893-94.

1.—REFUNDS AND DRAWBACKS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
Divided Heads—Imperial Share—				
Land Revenue	39,000	66,000	36,000	43,161
Stamps	21,750	21,250	23,500	22,720
Excise	12,000	18,750	7,500	13,636
Assessed Taxes	10,750	10,750	10,750	10,359
Forest	2,500	2,500	2,000	2,985
Registration	250	250	250	187
	86,250	1,19,500		
Add or deduct for rounding	250	500		
TOTAL IMPERIAL	86,000	1 20,000	80,000	93,048
PROVINCIAL.				
Land Revenue	1,000	1,000	1,000	1,258
Provincial Rates	...	...	...	1
	1,000	1,000	1,000	1,259
Divided Heads—Provincial Share—				
Land Revenue	13,000	22,000	12,000	14,387
Stamps	65,250	63,750	70,500	68,160
Excise	4,000	6,250	2,500	4,546
Assessed Taxes	10,750	10,750	10,750	10,360
Forest	2,500	2,500	2,000	2,985
Registration	250	250	250	188
	95,750	1,05,500		
Add or deduct for rounding	250	500		
	96,000	1,05,000	98,000	1,00,626
TOTAL PROVINCIAL	97,000	1,06,000	99,000	1,01,885
LOCAL.				
Provincial rates	7,000	14,000	4,000	9,600
TOTAL 1.—REFUNDS AND DRAWBACKS	1,90,000	2,40,000	1,83,000	2,04,533

2.—ASSIGNMENTS AND COMPENSATIONS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Pensions in lieu of Resumed Lands	31,000	33,000	31,000	30,726
Compensations	35,000	33,000	35,000	35,191
Miscellaneous	...	60,000	...	60,000
TOTAL IMPERIAL	66,000	1,26,000	66,000	1,25,917
PROVINCIAL.				
Malikana	2,00,000	2,09,000	2,33,000	2,44,686
TOTAL	2,66,000	3,35,000	2,99,000	3,70,603

DETAILS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL.				
Pensions in lieu of Resumed Lands.	Rs.	Rs.	Rs.	Rs.
Not exceeding Rs. 5,000 per annum	31,000	33,000	31,000	30,726
Compensations.				
Exceeding Rs. 5,000 per annum—				
Rajah Mahendra Sing	24,100	24,100	24,100	24,100
Not exceeding Rs. 5,000 per annum	10,900	8,900	10,900	11,091
Total Compensations	35,000	33,000	35,000	35,191

3.—LAND REVENUE.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Provincial.				
Charges of District Administration - -	36,69,000	36,40,000	36,54,000	36,83,008
Management of Government Estates - -	1,74,000	1,59,000	1,70,000	2,15,721
Charges on account of Land Revenue Collections -	5,000	5,000	5,000	3,855
Survey and Settlement - - -	7,50,000	4,00,000	5,00,000	3,72,210
Land Records and Agriculture - -	61,000	60,000	59,000	62,296
Charges on account of Encumbered Estates -	2,000	2,000	5,000	13,883
Allowances to District and Village Officers -	89,000	89,000	1,00,000	90,665
Total Provincial -	47,50,000	43,55,000	44,93,000	44,41,638
Local.				
Charges of District Administration - -	32,67,000	31,75,000	32,57,000	31,53,260
Land Records and Agriculture - -	20 000	20,000	20,000	20,000
Total Local -	32,87,000	31,95,000	32,77,000	31,73,260
TOTAL -	80,37,000	75,50,000	77,70,000	76,14,898

Details.

Numbers. 1892-93	Numbers. 1893-94.	Charges of District Administration.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		General Establishment. *Salaries.*	Rs.	Rs.	Rs.	Rs.
		Collectors and Magistrates—				
22	19	I Grade (2,250)[4] - -	4,92,480	10,48,000	5,70,240	10,58,810
10	11	II „ (1,833-5-4)[4] - -	2,32,320		2,11,200	
		Joint Magistrates and Deputy Collectors—				
18	18	I Grade (1,000)[4] - -	2,16,000	2,82,000	2,13,120	2,77,634
15	15	II „ (700)[4] - -	1,20,960		1,23,840	
		Assistant Magistrates and Collectors—				
49	49	I Grade (500)[4] - -	2,82,240	2,00,000	2,82,240	2,35,446
3	3	II „ (450)[4] - -	15,552		15,552	
3	3	III „ (200 to 400)[4] - -	13,824		13,824	
		Deputy Commissioners—				
4	4	I Grade (1,833-5-4) - -	88,000	(a)	88,000	(a)
8	10	II „ (1,666-10-8)[4] - -	1,92,000		1,53,600	
3	3	Deputy Commissioners, Kumaon—(1,000), (900)[4], and (650)[4] - -	29,856		29,856	
		Assistant Commissioners—				
6	6	I Grade (800 to 1,000) -	55,296	(b)	55,296	(b)
10	10	II „ (650 to 700)[4] - -	80,640		80,640	
15	15	III „ (200 to 500)[4] - -	86,400		86,400	
		Deputy Collectors, Oudh—				
7	6	I Grade (250) - -	18,000	1,70,000	21,000	1,75,676
7	7	II „ (300) - -	25,200		25,200	
4	3	III „ (400) - -	14,400		19,200	
4	4	IV „ (500) - -	24,000		24,000	
2	2	V „ (600) - -	14,400		14,400	
2	2	VI „ (700) - -	16,800		16,800	
			20,18,368		20,44,408	
		Deduct—Moiety of Salary of Deputy Commissioners debitable to Settlement (page 23) - -	*38,400*			
		Deduct—Probable Savings -	*2,69,968*		*2,84,408*	
		Deduct—Moiety of Salaries transferred to "19A.—Law and Justice," Courts of Law, Criminal Courts (page 41) - -	17,10,000	17,00,000	17,60,000	17,47,566
			8,55,000	*8,50,000*	*8,80,000*	*8,73,783*
			8,55,000	8,50,000	8,80,000	8,73,783
		N.-W. P. Deputy Collectors—				
13	14	I Grade (250) - -	42,000	5,53,000	39,000	5,41,886
17	18	II „ (300) - -	64,800		61,200	
24	24	III „ (400) - -	1,15,200		1,15,200	
15	15	IV „ (500) - -	90,000		90,000	
6	6	V „ (600) - -	43,200		43,200	
2	2	VI „ (700) - -	16,800		16,800	
3	3	VII „ (800) - -	28,800		28,800	
			12,55,800		12,74,200	
		Lump addition - - -	1,54,200		1,35,800	
		Total Salaries -	14,10,000	14,03,000	14,10,000	14,15,669
		Carried over -	14,10,000	14,03,000	14,10,000	14,15,669

(a) Included in Collectors, etc.

(b) Included in Assistant Magistrates, etc.

3.—LAND REVENUE—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Charges of District Administration— *contd.*	Rs.	Rs.	Rs.	Rs.
		GENERAL ESTABLISHMENT—Brought forward	14,10,000	14,03,000	14,10,000	14,15,669
		Establishment.				
10	10	Clerks (200 and over) - -	24,000	5,88,300	24,000	5,95,898
1,020	1,018	Clerks (less than 200) - -	5,66,500		5,67,000	
686	690	Servants - - -	44,500	44,300	44,300	44,174
		Temporary Establishment - -	4,000	5,700	3,700	3,427
		Establishment of Provincial Funds—Collector's Office (Nazul) -	4,000	3,700	4,000	3,527
		Total Establishment -	6,43,000	6,42,000	6,43,000	6,47,026
		Allowances.				
		Travelling and Tentage Allowance of Officers -	72,000	72,000	70,000	72,515
		Ditto ditto of Establishment-	20,000	20,000	20,000	21,326
		Total Allowances -	92,000	92,000	90,000	93,841
		Supplies and Services.				
		Petty Construction and Repairs - -	750	600	1,000	542
		Law Charges - - - -	5,000	2,700	5,000	5,484
		Purchase of Tents - - - -	10,000	13,000	10,000	14,414
		Charges for Remittance of Treasure within the District - - - -	9,000	9,400	8,400	9,648
		Stone Quarry Charges (Mirzapur) - -	9,400	8,000	10,000	7,119
		Total Supplies and Services -	34,150	33,700	34,400	37,207
		Contingencies.				
		Clothing of Peons - - - -	1,500	800	1,000	725
		Purchase of Record Racks - - -	100	100	100	356
		Ditto of Books - - -	50	100	100	8
		Rents - - - -	1,000	1,000	1,000	950
		Miscellaneous Office Expenses (Contract) (*a*)				
		Postage Charges - - -	51,500	50,500	54,000	51,354
		Telegram Charges - - - -	5,000	5,000	4,000	6,511
		Rates and Taxes - - - -	200	200	200	308
		Hot and Cold Weather Charges - -	12,400	13,000	12,000	12,331
		Extra Tour Establishment - - -	5,000	5,000	5,000	5,366
		Carriage of Tents and Records - -	17,500	20,500	18,000	17,693
		Repairs of Tents - - -	3,100	3,000	3,500	3,036
		Purchase and Repair of Furniture - -	15,000	12,000	12,000	17,473
		Tahsili fixed Contingencies - - -	28,000	28,000	28,000	28,070
		Process-serving Contingencies - -	200	100	200	184
		Carriage of Stationery - - -	1,700	1,700	1,600	1,642
		Cloth for Bastahs - - -	1,700	1,500	1,500	1,511
		Other petty Contingencies and Office Expenses -	12,500	13,500	11,000	13,187
		Contingencies of Collector's Office (Nazul) -	300	200	300	196
		Contingencies under the Land Acquisition Act -	100	100	100	50
		Total Contingencies -	1,56,850	1,56,300	1,53,600	1,60,951
		TOTAL GENERAL ESTABLISHMENT -	23,36,000	23,27,000	23,31,000	23,54,694
		CHARGES ON ACCOUNT OF COLLECTION FROM DEFAULTING SUB-PROPRIETORS.				
		Establishment - - - -	1,900	1,900	1,900	1,669
		Contingencies - - - -	100	100	100	24
		TOTAL CHARGES ON ACCOUNT OF COLLECTION, ETC. -	2,000	2,000	2,000	1,693
		SUB-DIVISIONAL ESTABLISHMENT.				
		Salaries.				
		Tahsildars—				
32	32	I Grade (250) - -	96,000	4,45,000	96,000	4,59,353
47	47	II ,, (200) - -	1,12,800		1,12,800	
65	65	III ,, (175) - -	1,36,500		1,36,500	
71	71	IV ,, (150) - -	1,27,200		*1,27,200	
223	225	Naib Tahsildars - -	1,47,500	1,44,000	1,47,500	1,41,633
		Total Salaries -	6,20,000	5,89,000	6,20,000	6,00,986
		Establishment.				
755	755	Clerks of Tahsildars (below 200) -	1,40,000	1,40,000	1,40,000	1,41,971
4,760	4,754	Servants of Tahsildars - -	2,96,000	2,94,000	2,96,000	2,94,855
		Temporary Establishment - -	31,000	31,000	31,000	31,780
		Total Establishment -	4,67,000	4,65,000	4,67,000	4,68,606
			10,87,000		10,87,000	
		Deduct—Probable Savings - -	*17,000*		*21,000*	
		TOTAL SUB-DIVISIONAL ESTABLISHMENT -	10,70,000	10,54,000	10,66,000	10,69,592
		Carried over -	34,08,000	33,83,000	33,99,000	34,25,979

(*a*) Includes charges of Sub-Divisional Establishment.

3.—LAND REVENUE—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Charges of District Administration—Brought forward	34,08,000	33,83,000	33,99,000	34,25,979
		PROCESS-SERVING ESTABLISHMENT.				
		Establishment.				
		Writers - - - -	2,200	2,100	2,100	2,031
		Process-servers - - - -	30,600	27,700	30,600	29,739
		Total Establishment -	32,800	29,800	32,700	31,770
		Contingencies.				
		Postage Charges - - - -	200	200	200	276
		TOTAL PROCESS-SERVING ESTABLISHMENT -	33,000	30,000	32,900	32,046
		REVENUE RECORD-ROOM (OR COPY-MAKING) ESTABLISHMENT.				
		Establishment.				
		Translators - - -	500	600	600	313
		Copyists - - - -	66,000	66,400	63,000	64,799
		Arrangers and Weeders - - -	32,200	33,000	32,000	32,721
		Servants - - - -	400	300	600	441
		Total Establishment -	99,100	1,00,300	96,200	98,274
		Contingencies.				
		Miscellaneous (contract) - - -	3,900	4,700	3,900	6,108
		TOTAL REVENUE RECORD-ROOM ESTABLISHMENT -	1,03,000	1,05,000	1,00,100	1,04,382
		KANUNGO ESTABLISHMENT, PROVINCIAL(*a*).				
		Establishment.				
		448 Registrar Kanungos and Assistants -	1,19,500	1,20,900	1,20,000	1,19,596
		Allowances.				
		English Allowance of Registrar Kanungos -	1,700	950	1,400	934
		Travelling Allowance of ditto - -	500	150	300	71
		Total Allowances -	2,200	1,100	1,700	1,005
		Supplies and Services.				
		Repairs and restoration of traverse stations -	3,000	...	...	...
		Contingencies.				
		Miscellaneous - - - -	300	...	300	...
		TOTAL KANUNGO ESTABLISHMENT, PROVINCIAL -	1,25,000	1,22,000	1,22,000	1,20,601
		KANUNGO ESTABLISHMENT, LOCAL(*a*).				
		Establishment.				
6	6	Kanungo Inspectors - - -	5,500	5,500	5,500	5,342
675	677	Supervising Kanungos - -	2,43,000	2,32,000	2,42,300	2,31,777
131	131	Sadur Kanungos, Assistant and Apprentice Kanungos - - -	42,000	42,000	42,000	41,771
		Patwaris and Assistants - -	27,40,000	26,80,000	27,40,000	26,73,386
29,858	29,718	Establishment of Kanungos - -	42,500	42,500	42,500	42,711
708	710	Patwari Office Establishment - -	6,000	6,000	6,000	14,338
33	33	Establishment in Board's Office (page 35).	800	800	800	743
		Patwari School Establishment - -	17,500	17,000	19,300	16,641
79	76	Agricultural and Kanungo School—Cawnpur (moiety) - - -	1,440			
		Kanungos and Mohurirs for complex mahals	2,000	3,000	3,000	...
		Total Establishment -	31,00,740	30,28,800	31,01,400	30,26,709
		Allowances.				
		Allowances to Kanungos - - -	38,000	33,000	38,000	32,514
		Ditto to Patwaris (Kamaun) - -	2,600	2,500	...	25
		Travelling Allowance of Inspectors - -	1,900	2,000	1,400	1,739
		Travelling Allowance of Kanungos - -	4,000	2,800	4,300	3,001
		Total Allowances -	46,500	40,300	43,700	37,279
		Supplies and Services.				
		Petty Construction and Repairs - -	7,500	500	1,500	67
		Survey Instrument and Map Charges - -	11,000	10,000	11,000	9,724
		Rewards to Patwaris - - -	4,500	3,000	4,600	3,085
		Patwari Records - - -	63,000	80,000	80,000	63,796
		Record Racks - - - -	17,000	...	...	...
		Total Supplies and Services -	1,03,000	93,500	97,100	76,672
		Contingencies.				
		Patwari Office Contingencies - - -	...	100	...	168
		Patwari School Contingencies - - -	2,000	1,500	2,200	1,565
		Stationery Charges - - -	4,800	4,800	4,800	4,778
		Miscellaneous Contingencies - - -	9,160	6,000	7,800	6,089
		Total Contingencies -	15,960	12,400	14,800	12,600
		TOTAL KANUNGO ESTABLISHMENT, LOCAL -	32,66,200	31,75,000	32,57,000	31,53,260
		TOTAL KANUNGO ESTABLISHMENT -	33,91,200	32,97,000	33,79,000	32,73,861
		KAMAUN WATER MILLS, LOCAL.				
		Collection of Revenue.				
		Establishment - - - -	500	...	...	...
		Contingencies - - - -	300	...	...	...
		TOTAL KAMAUN WATER MILLS, LOCAL -	800	...	...	...
		Total Charges of District Administration -	69,36,000	68,15,000	69,11,000	68,36,268
		TOTAL PROVINCIAL SUB-HEADS -	36,69,000	36,40,000	36,54,000	36,83,008
		TOTAL LOCAL SUB-HEADS - -	32,67,000	31,75,000	32,57,000	31,53,260

(*a*) Under the control of the Director of Land Records and Agriculture.

3.—LAND REVENUE—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Management of Government Estates.	Rs.	Rs.	Rs.	Rs.
COLLECTION OF REVENUE.				
Establishment.				
Tahsil Establishments - - - -	43,000	37,000	38,000	33,208
Temporary Establishments - - -	22,000	28,000	24,000	29,711
Total Establishment -	65,000	65,000	62,000	62,919
Contingencies.				
Contingencies - - - -	8,000	5,000	8,000	4,107
Miscellaneous - - - -	51,000	50,000	55,000	50,954
Total Contingencies -	59,000	55,000	63,000	55,061
TOTAL COLLECTION OF REVENUE -	1,24,000	1,20 000	1,25,000	1,17,980
OUTLAY ON IMPROVEMENT.				
Charges for Improvement - - -	50,000	39,000	45,000	97,741
Total Management of Government Estates -	1,74,000	1,59,000	1,70,000	2,15,721
Charges on account of Land Revenue Collections.				
Commission on account of Land Revenue Collections -	5,000	5,000	5,000	3,855
Survey and Settlement (a).				
SURVEY AND SETTLEMENT PARTIES.				
Salaries.				
Settlement Officer—				
1st Grade (2,000)* - -	...	36,000	...	54,189
2nd „ (1,500)* - -	17,280		10,080	
3rd „ (1,250)* - -	28,800		...	
Moiety of Salary of Deputy Commissioners (page 20) - -	38,400		...	
Assistant Settlement Officer—				
1st Grade (900) - -	10,800	10,800	10,800	10,600
Settlement Deputy Collectors - -	45,600	26,000	25,350	20,989
Total Salaries -	1,40,880	72,800	46,230	85,778
Establishment.				
Clerks (less than 200) - -	53,160	30,700	30,703	34,407
Servants and Guards - -	7,080	4,500	4,728	6,430
Temporary Establishment—	60,240	35,200	35,431	40,837
Clerks - - -	80,166	65,000	51,352	41,624
Servants - - -	3,258	2,300	2,362	2,384
Extra Tour Establishment - -	1,576	400	400	685
Variable Establishment—	85 000	67,700	54,114	44,693
Field Superintendents (Peshkars) -	22,620	8,000	6,660	4,857
Field Amins - - -	47,380	22,000	31,120	19,669
Out-door Servants (Mirdahas) -	32,000	12,000	22,490	9,098
	1,02,000	42,000	60,270	33,624
Total Establishment -	2,47,240	1,44,900	1,49,815	1,19,154
Allowances.				
Travelling Allowance of Officers - -	15,850	9,000	9,000	7,629
Ditto of Establishment - -	6,020	3,000	4,875	3,696
Total Allowances -	21,870	12,000	13,875	11,325
Supplies and Services.				
Printing Departmental Maps - - -	...	...	...	639
Reproduction of Field Maps - - -	23 000	8,500	8,800	6,272
Cost of Instruments and their Repairs - -	5,950	2,000	2,450	857
Purchase of Tents - - - -	4,050	1,000	1,900	152
Charges for the Services of Processes of the Settlement Department - - -	8,960	4 000	4,700	3,546
Job work - - - -	33,500	15,500	21,000	17,516
Total Supplies and Services -	75,460	31,000	38,850	28,982
Contingencies.				
Stationery Charges - - -	7,000	4,500	3,900	4,382
Hot and Cold Weather Charges - -	3,000	1,700	1,952	1,372
Carriage of Tents - - - -	6,000	3,000	4,500	3,516
Purchase of Office Furniture - - -	4,500	2,000	3,600	1,923
Telegram Charges - - - -	320	100	170	58
Postage Charges - - - -	1,800	1,000	1,510	722
Cash Postage and Registry Charges - -	280	200	130	75
Rents, Rates and Taxes - - -	4,800	3,000	2,635	3,170
Miscellaneous Contingencies of fixed Establishment	5,100	2,800	3,250	2,092
Ditto ditto of Field Establishment	2,750	2,000	1,650	828
Total Contingencies -	35,550	20,300	23,297	18,138
	5,21,000		2,72,067	
Lump Allotment for settlement work - -	1,02,000		93,933	
TOTAL SURVEY AND SETTLEMENT PARTIES -	6,23,000	2,81,000	3,66,000	2,63,377
Carried over -	6,23,000	2,81,000	3,66,000	2,63,377

Numbers. 1892-93.	Numbers. 1893-94.
—	—
1	1
—	2
1	1
9	16
94	148
90	114
306	665
62	68
—	—
37	90
263	403
457	701

(a) Under the control of the Director of Land Records and Agriculture.

3.—LAND REVENUE—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Survey and Settlement—Brought forward -	6,23,000	3,81,000	3,66,000	2,63,377
PROFESSIONAL SURVEY PARTIES.				
Survey Charges (transferred from the India Estimates) - - - -	88,920	88,900	89,870	66,110
COST OF CADASTRAL MAPS (transferred from the India Estimates) - -	34,300	26,800	41,800	40,726
COST OF PRINTING EXTRA-DEPARTMENTAL MAPS (transferred from the India Estimates) -	3,600	3,000	2,080	1,997
	7,49,820	3,99,700	4,99,750	
Add—for rounding -	180	300	250	
Total Survey and Settlement -	7,50,000	4,00,000	5,00,000	3,72,210
Land Records and Agriculture.				
SUPERINTENDENCE.				
Salaries.				
Director (1,800)[4] - - -	20,736	20,400	20,736	23,040
Assistant Director - - -	4,608	5,000	4,608	3,847
Total Salaries -	25,344	25,400	25,344	26,887
Establishment.				
Clerk (250) - - -	3,000	20,250	3,000	20,875
Clerks (less than 200) - -	18,120		17,640	
Mohurrirs and Munsarims - -	2,100	1,850	2,100	1,828
Servants - - -	1,764	1,750	1,764	1,717
Total Establishment -	24,984	23,850	24,504	24,420
Allowances.				
Travelling Allowance of Officers - -	3,750	3,600	3,750	4,814
Ditto of Establishment -	1,540	1,890	2,000	1,335
Total Allowances -	5,290	5,490	5,750	6,149
Contingencies.				
Clothing of Peons - - - -	...	30	30	...
Telegram Charges - - -	300	350	300	281
Postage Charges - - -	2,280	2,400	2,280	2,390
Rents, Rates and Taxes - - -	320	300	320	307
Country Stationery - - -	130	130	150	106
Office Expenses and Miscellaneous - -	3,352	3,050	3,322	3,764
Total Contingencies -	6,382	6,260	6,402	6,848
TOTAL SUPERINTENDENCE -	62,000	61,000	62,000	64,304
DISTRICT CHARGES.				
Establishment.				
Traffic Mohurrirs - - -	18,000	18,200	16,000	17,511
Contingencies.				
Contingencies and Miscellaneous -	1,000	800	1,000	481
TOTAL DISTRICT CHARGES -	19,000	19,000	17,000	17,992
Total Land Records and Agriculture(*a*) -	81,000	80,000	79,000	82,296
PROVINCIAL SHARE—Three-fourths -	61,000	60,000	59,000	62,296
LOCAL SHARE—One-fourth - -	20,000	20,000	20,000	20,000
Charges on account of Encumbered Estates.				
Establishment - - - -	600	600	600	599
Contingencies - - - -	100	100	200	99
Purchase Money of Estates under Section 21 (3) of the Jhansi Encumbered Estates Act - -	1,300	1,300	4,200	13,185
Total Charges on account of Encumbered Estates	2,000	2,000	5,000	13,883
Allowances to District and Village Officers.				
ALLOWANCES.				
Allowance to Rani of Chillari in Oudh - -	600	600	600	600
Ditto to Maharaja of Benares - -	14,900	14,900	14,900	17,332
Office of Supdt. of Benares Raja's Family Domains -	7,000	7,000	15,000	6,352
Allowance to Raja Shambhu Narain Singh of Ghazipur	62,000	62,000	62,000	61,884
Ditto to Raja of Bariapar - -	1,500	1,500	1,500	1,500
TOTAL ALLOWANCES -	86,000	86,000	94,000	87,668
Carried over	86,000	86,000	94,000	87,668

Numbers. 1892-93.	Numbers. 1893-94.	
1	1	Director (1,800)[4]
1	1	Assistant Director
1	1	Clerk (250)
33	34	Clerks (less than 200)
6	6	Mohurrirs and Munsarims
27	27	Servants
—		Traffic Mohurrirs

(*a*) Under the control of the Director of Land Records and Agriculture.

3.—LAND REVENUE—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Allowances to District and Village Officers—*contd.*				
Brought forward -	86,000	86,000	94,000	87,668
CHARGES FOR ESTATES UNDER DIRECT MANAGEMENT.				
Tahsili Establishment - - - -	1,000	1,000	2,100	1,192
Temporary Establishment - - -	1,200	1,100	1,100	1,129
Improvements - - - -	200	400	2,000	90
Contingencies and Miscellaneous - - -	600	500	800	586
TOTAL CHARGES FOR ESTATES UNDER DIRECT MANAGEMENT	3,000	3,000	6,000	2,997
Total Allowances to District and Village Officers	89,000	89,000	1,00,000	90,665

6.—STAMPS.

	Budget Estimate 1893-94.	Revised Estimate 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Superintendence - - - -	...	...	...	10,991
Charges for the Sale of General Stamps (*a*) -	63,000	63,600	63,000	63,304
Charges on Sale of Court-fees Stamps (*a*) -	1,000	700	1,000	720
Stamp Paper supplied from Central Stores (*b*) -	73,000	69,700	86,000	75,680
TOTAL -	1,37,000	1,34,000	1,50,000	1,50,695
IMPERIAL SHARE—ONE-FOURTH -	34,000	34,000	37,000	37,674
PROVINCIAL SHARE—THREE-FOURTHS -	1,03,000	1,00,000	1,13,000	1,13,021

(*a*) Under the control of the Commissioner of Stamps.
(*b*) Under the control of the Superintendent of Stamps, Calcutta.

DETAILS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Superintendence.	Rs.	Rs.	Rs.	Rs.
Salaries.				
Commissioner—part salary transferred from "7—Excise, Superintendence" (page 26) - - - -				6,143
Establishment.				
Commissioner's Establishment—part cost transferred from "7—Excise, Superintendence" (page 26) -				3,970
Allowance.				
Travelling Allowances of Officers - - - -				125
Ditto of Establishment - - -				13
Total Allowances -				138
Contingencies.				
Office Expenses and Miscellaneous (contract) -				740
Total Superintendence -	(*a*)	(*a*)	(*a*)	10,991
Charges for the Sale of General Stamps.				
DISTRICT ESTABLISHMENTS.				
Establishment.				
Numbers. 1892-93. 51 / 1893-94. 51 — Clerks - - -	10,700	11,000	10,890	11,122
Allowances.				
Travelling Allowance - - -	100	50	100	24
Commission to Vendors - - -	2,500	2,250	2,800	2,175
Discount on Sale of Stamps - -	42,000	42,200	41,500	41,339
Total Allowances -	44,600	44 500	44,400	43,538
Supplies and Services.				
Rewards - - - -	200	100	210	57
Contingencies.				
Office Expenses and Miscellaneous (contract) -	7,500	8,000	7,500	8,587
Total Charges for the Sale of General Stamps	63,000	63,600	63,000	63,304

(*a*) Provided under "18—General Administration."

7.—EXCISE. (a)

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Collectors', Commissioners', and Cantonment Magistrates' Establishments - - -	1,44,500	1,50,000	1,48,000	1,19,575
Superintendent of Stamps and Excise - -	2,500	5,000	5,000	22,424
			1,53,000	
Lump reduction - - - -			*5,000*	
TOTAL -	1,47,000	1,55,000	1,48,000	1,41,999
IMPERIAL SHARE—THREE-FOURTHS -	1,10,000	1,16,000	1,11,000	1,06,499
PROVINCIAL SHARE—ONE-FOURTH -	37,000	39,000	37,000	35,500

(a) Under the control of the Commissioner of Excise.

DETAILS.

Numbers. 1892-93.	Numbers. 1893-94.	Collectors', Commissioners', and Cantonment Magistrates' Establishments.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		DISTRICT ESTABLISHMENT.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
44	40	Naib Tahsildars - - -	48,000	51,200	52,800	25,048
		Establishment.				
		Office Establishment—				
33	33	Clerks - - -	7,260	7,300	7,260	7,221
		Distillery Establishment—				
47	41	Clerks - - -	10,086	10,600	11,076	11,820
4	4	Servants - - -	192	300	192	477
		Cantonment Establishment—				
2	2	Servants - - -	144	144	144	144
		Total Establishment -	17,682	18,344	18,672	19,662
		Allowances.				
		Travelling Allowance of Establishment -	200	200	200	167
		Supplies and Services.				
		Rewards - - - -	12,000	11,000	8,200	7,534
		Discount on Sale of Opium - - -	65,018	67,656	66,528	65,557
		Total Supplies and Services -	77,018	78,656	74,728	73,091
		Contingencies.				
		Office Expenses and Miscellaneous (Contract) -	1,600	1,600	1,600	1,607
		Total Collectors, Commissioners, etc., etc.	1,44,500	1,50,000	1,48,000	1,19,575
		Superintendent of Stamps and Excise.				
		Salaries.				
		Commissioner of Excise and Stamps and Inspector General of Registration (2,250)* - -				24,572*
		Deduct—Part Salary transferred to—				
		"6—Stamps" (page 25) - - -				*6,143*
		"12—Registration" (page 30) - -				*6,143*
		Total Salaries Excise Share -	(a)	(a)	(a)	12,286
		Establishment.				
		Clerks (on 200 and over) - - -				} 15,019
		Clerks (on less than 200) - - -				
		Servants - - - -				861
						15,880
		Deduct—Part cost transferred to :—				
		"6—Stamps" (page 25) - -				*3,970*
		"12—Registration" (page 30) - -				*3,970*
		Total Establishment Excise Share -	(a)	(a)	(a)	7,940
		Allowances.				
		Travelling Allowance of Officers - -				250
		Travelling Allowance of Establishment - -				72
		Total Allowances -	(a)	(a)	(a)	322
		Contingencies.				
		Special provision for Distillery Apparatus -	2,500	5,000	5,000	1,030
		Office Expenses and Miscellaneous (Contract) -	...	...	...	846
		Total Contingencies -	2,500	5,000	5,000	1,876
		Total Superintendent of Stamps and Excise -	2,500	5,000	5,000	22,424

(a) Provided under 18—General Administration.

8.—PROVINCIAL RATES.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
PROVINCIAL.				
Collection of Rates and Cesses—	Rs.	Rs.	Rs.	Rs.
NAZUL FUND—				
Establishment - - - -	6,200	6,200	6,200	6,168
Contingencies - - - -	800	800	800	774
TOTAL -	7,000	7,000	7,000	6,942

10.—ASSESSED TAXES.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Collection of Income Tax—	Rs.	Rs.	Rs.	Rs.
Deputy Collector - - - -	...	...	...	...
Clerks - - - -	(*a*) 17,700	17,700	17,700	17,552
Travelling Allowances - - -	...	...	...	10
Contingencies - - - -	300	300	300	413
TOTAL -	18,000	18,000	18,000	17,975
IMPERIAL SHARE—ONE-HALF -	9,000	9,000	9,000	8,987
PROVINCIAL SHARE—ONE-HALF -	9,000	9,000	9,000	8,988

(*a*) Includes Rs. 1,440, pay of Income Tax Clerk in Board's Office transferred from "18—General Administration" (page 35).

11.—FOREST.(*b*)

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
A.—Conservancy and Works - -	6,24,480	6,15,250	6,84,000	6,28,323
B.—Establishments - - - -	3,77,520	3,58,750	3,63,000	3,23,918
TOTAL -	10,02,000	9,74,000	10,47,000	9,52,241
IMPERIAL SHARE—ONE-HALF -	5,01,000	4,87,000	5,23,000	4,76,120
PROVINCIAL SHARE—ONE-HALF -	5,01,000	4,87,000	5,24,000	4,76,121

(*b*) Under the control of the Secretary to Government of North-Western Provinces and Oudh, Financial Department.

N. B.—For details, see next two pages.

11.—FOREST

Details.	Budget Estimate, 1893-94. Central Circle.	School Circle.	Oudh Circle.	Total.	Revised Central Circle.
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Conservancy and Works.					
I.—Timber and other Produce removed from the Forests by Government Agency - -	30,550	1,21,150	1,57,750	3,09,450	27,650
II.—Timber and other Produce removed from the Forests by Consumers or Purchasers -	28,700	2,160	9,030	39,890	27,950
III.—Confiscated Drift and Waif Wood -	...	2,150	5,825	7,975	...
IV.—Revenue from Forests not managed by Govt. -	...	4,720	...	4,720	...
V.—Rent of leased Forests and payments to Shareholders in Forests managed by Government -	700	11,501	...	12,201	700
VI.—Live Stock, Stores, Tools and Plant -	10,000	3,550	9,150	22,700	12,500
VII.—Communications and Buildings - -	54,150	16,450	35,850	1,06,450	57,500
VIII.—Demarcations, Improvement, and Extension of Forests - - - -	42,550	22,170	47,550	1,12,270	39,150
VIIIc.—Surveys and Working Plans - -	...	...	...	...	...
X.—Miscellaneous - - - -	1,350	3,449	4,025	8,824	1,550
Total A.—Conservancy and Works -	1,68,000	1,87,300	2,69,180	6,24,480	1,67,000
B.—Establishments.					
Salaries.					
Conservators—					
1st Grade (1,600) 2(1,350)	16,200	19,200	16,200	51,600	16,780
2nd „ (1,100) -	...	...	...	...	...
3rd „ (1,000) -	...	...	...	...	...
Superior Officers—					
Deputy Conservators—					
1st Grade (900) -	10,800	10,800	...	21,600	
2nd „ (800) -	..	9,600	9,600	19,200	
3rd „ (650) -	15,600	...	7,800	23,400	
4th „ (550) -	6,600	...	13,200	19,800	
Assistant Conservators—					
1st Grade (450) -	10,800	5,400	5,400	21,600	
2nd „ (350) -	...	...	...	...	
3rd „ (250) -	...	...	...	...	
Provision for changes made in Controlling Staff just sanctioned by the Secretary of State - -	...	...	...	...	36,500
Extra Asst. Consvrs. (350)	...	...	4,200	4,200	
Do. do. - (300)	3,600	...	...	3,600	
Do. do. - (250)	...	...	3,000	3,000	
Do. do. - (200)	2,400	...	4,800	7,200	
Do. do. - (150)	...	...	...	...	
Superintendent (200)	..	...	...	...	
Special Rangers (150)	...	...	...	...	
Subordinate Forest and Depôt Establishments— (Below 200)—					
Rangers - -	6,000	8,400	11,580	25,980	
Foresters - -	13,800	3,480	4,200	21,480	37,000
Forest Guards -	14,820	12,924	12,460	40,204	
Native Doctor -	...	...	360	360	
Proposed increase -	5,130	1,620	...	6,750	...
Total Salaries -	1,05,750	71,424	92,800	2,69,974	90,280
Establishment.					
Provision for promotion of clerks - - -	...	...	...	...	...
Office Establishments—					
Clerk on 200 - -	2,400	...	...	2,400	
(Below 200)—					
Clerks - -	10,998	7,920	9,360	28,278	13,300
Servants - -	540	1,236	960	2,736	
Temporary Establishment-	...	1,020	7,140	8,160	
Deputation and Special Allowances -	3,030	...	3,250	6,280	1,500
Unallotted - -	132	...	...	132	...
Deduct—Probable Savings -	...	...	...	...	...
Total Establishment -	17,100	10,176	20,710	47,986	14,800
Allowances.					
Travelling Allowances—					
Conservators - - - -	1,800	1,240	1,500	4,540	1,800
Superior Officers - - - -	7,600	3,400	8,840	19,840	6,600
Subordinate Forest and Depôt Establishments -	5,200	2,650	3,500	11,350	5,160
Office Establishments - - -	2,300	450	1,600	4,350	2,300
Total Allowances -	16,900	7,740	15,440	40,080	15,860
Supplies and Services.					
Pay of Police Guards - - - -	300	...	895	1,195	300
Contingencies.					
Stationery - - - -	700	400	160	1,260	740
Carriage of Tents and Records - - -	3,000	1,970	1,030	6,000	2,900
Rents, Rates, and Taxes - - -	450	415	660	1,525	470
Official Postage - - - -	1,000	490	1,065	2,555	950
Sundries - - - -	1,800	2,085	3,060	6,945	1,700
Total Contingencies -	6,950	5,360	5,975	18,285	6,760
Total B.—Establishments -	1,47,000	94,700	1,35,820	3,77,520	1,28,000

Numbers. 1892-93. Central	School.	Oudh.	1893-94. Central	School.	Oudh.	Establishment
—	1	—	1	1	1	Conservators— 1st Grade (1,600) 2(1,350)
1	—	1	...	...	...	2nd „ (1,100) -
—	—	—	...	...	...	3rd „ (1,000) -
1	1	—	1	1	...	Superior Officers— Deputy Conservators— 1st Grade (900) -
—	—	1	...	1	1	2nd „ (800) -
2	1	3	2	...	1	3rd „ (650) -
1	1	—	1	...	2	4th „ (550) -
—	1	1	2	1	1	Assistant Conservators— 1st Grade (450) -
	—	1	...	...	...	2nd „ (350) -
—	—	—	...	...	...	3rd „ (250) -
—	—	1	...	...	1	Extra Asst. Consvrs. (350)
—	—	1	.1	...	...	Do. do. - (300)
—	—	1	...	...	1	Do. do. - (250)
1	—	2	1	...	2	Do. do. - (200)
1	—	—	...	...	...	Do. do. - (150)
—	—	—	...	...	...	Superintendent (200)
—	—	1	...	...	...	Special Rangers (150)
10	10	11	9	10	12	Subordinate Forest and Depôt Establishments— (Below 200)— Rangers - -
44	12	13	46	12	13	Foresters - -
170	135	150	169	135	150	Forest Guards -
—	—	1	...	...	1	Native Doctor -
1	—	—	1	...	...	Office Establishments— Clerk on 200 - -
23	16	25	28	16	15	(Below 200)— Clerks - -
6	16	16	7	16	15	Servants - -
—	4	7	...	...	...	Temporary Establishment-

Travelling Allowances—

Conservators - - - - - 1,800 1,240 1,500 4,540 1,800

Superior Officers - - - - - 7,600 3,400 8,840 19,840 6,600

Subordinate Forest and Depôt Establishments - 5,200 2,650 3,500 11,350 5,160

Office Establishments - - - 2,300 450 1,600 4,350 2,300

Total Allowances - 16,900 7,740 15,440 40,080 15,860

Supplies and Services.

Pay of Police Guards - - - - - 300 ... 895 1,195 300

Contingencies.

Stationery - - - - - 700 400 160 1,260 740

Carriage of Tents and Records - - - 3,000 1,970 1,030 6,000 2,900

Rents, Rates, and Taxes - - - 450 415 660 1,525 470

Official Postage - - - - 1,000 490 1,065 2,555 950

Sundries - - - - 1,800 2,085 3,060 6,945 1,700

Total Contingencies - 6,950 5,360 5,975 18,285 6,760

Total B.—Establishments - 1,47,000 94,700 1,35,820 3,77,520 1,28,000

—*continued.*

Estimate, 1892-93.			Budget Estimate, 1892-93.				Accounts, 1891-92.			
School Circle.	Oudh Circle.	Total.	Central Circle.	School Circle.	Oudh Circle.	Total.	Central Circle.	School Circle.	Oudh Circle.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.
1,11,940	1,53,066	2,92,656	30,500	1,12,150	2,47,495	3,90,145	23,631	1,07,449	2,06,077	3,37,157
2,700	8,510	39,160	30,200	2,000	8,500	40,700	26,387	3,112	11,027	40,526
2,300	8,300	10,600	...	2,300	7,675	9,975	6	1,679	8,292	9,977
1,000	...	1,000	...	2,800	...	2,800	...	1,778	...	1,778
11,501	...	12,201	700	11,501	...	12,201	507	12,554	...	13,061
3,680	10,270	26,450	11,600	3,650	6,870	22,120	13,157	3,792	8,710	25,659
17,880	43,444	1,18,824	62,600	15,500	27,750	1,05,850	54,740	20,331	27,957	1,03,028
21,350	39,390	99,890	42,200	20,850	27,390	90,440	36,193	20,813	22,061	79,067
...	...	...	...	...	...	...	2,991	...	...	2,991
8,649	4,270	14,469	1,200	5,249	3,320	9,769	1,352	5,729	7,998	15,079
1,81,000	2,67,250	6,15,250	1,79,000	1,76,000	3,29,000	6,84,000	1,58,964	1,77,237	2,92,122	6,28,323
19,200	16,200	52,180	...	19,200	...	19,200	13,033	19,757	16,592	49,382
...	...	...	13,200	...	13,200	26,400				
...	...	...	...	...	...	...				
26,950	54,000	1,17,450	10,800	10,800	...	21,600	41,329	31,556	39,467	1,12,352
			...	...	9,600	9,600				
			15,600	7,800	23,400	46,800				
			6,600	6,600	...	13,200				
			...	5,400	5,400	10,800				
			4,200	...	4,200	8,400				
			...	...	...	...				
			...	...	...	...				
			...	...	4,200	4,200				
			...	...	3,600	3,600				
			...	...	3,000	3,000				
			2,400	...	4,800	7,200				
			1,800	...	...	1,800				
			...	...	...	...				
			...	...	1,800	1,800				
23,724	27,664	88,388	7,200	8,400	9,755	25 355	30,157	23,148	21,129	74,434
			12,960	3,480	4,200	20,640				
			14,740	12,924	13,680	41,344				
			...	...	360	360				
			...	74,604	...	2,65,299				
				240		*240*				
69,874	97,864	2,58,018	89,500	74,364	1,01,195	2,65,059	84,519	74,461	77,188	2,36,168
...	...	...	..	...	2,000	2,000				
10,416	13,946	37,662	2,400	...	...	2,400	12,254	9,872	8,414	30,540
			9,680	7,920	7,428	26,684				
			420	1,236	...					
			...	960	960	1,920	...	...	...	...
300	500	2,300	2,600	...	50	2,650	950	...	60	1,010
...	...	...	...	...	...	...	...	...	...	..
				10,116		35,654				
	...	...	...	*120*		*120*				
10,716	14,446	39,962	15,100	9,996	10,438	35,534	13,204	9,872	8,474	31,550
1,200	1,600	4,600	1,800	1,440	1,600	4,840	1,507	1,160	1,385	4,052
3,000	10,810	20,410	7,800	4,250	12,358	24,408	7,254	3,299	7,329	17,882
2,550	3,094	10,804	4,100	2,400	3,039	9,539	4,358	2,214	3 185	9,757
400	2,219	4,919	2,300	450	2,089	4,839	2,299	347	2,044	4,690
7,150	17,723	40,733	16,000	8,540	19,086	43,626	15,418	7,020	13,943	36,381
...	865	1,165	300	...	767	1,067	298	...	760	1,058
401	390	1,531	600	400	224	1,224	654	332	118	1,104
1,881	1,280	6,061	2,700	1,991	1,040	5,731	3,173	1,896	941	6,010
415	772	1,657	450	760	541	1,751	406	387	570	1,363
475	1,090	2 515	800	490	1,070	2,360	966	410	1,150	2,526
2,088	3,320	7,108	1,550	2,459	2,639	6,648	1,740	2,402	3,616	7,758
5,260	6,852	18,872	6,100	6,100	5,514	17,714	6,939	5,427	6,395	18,761
93,000	1,37,750	3,58,750	1 27,000	99,000	1,37,000	3,63,000	1,20,378	96,78	1.06 760	3,23,918

12.—REGISTRATION. (a)

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Superintendence - - - -	840	84	1,000	13,983
District Charges - - - -	2,01,160	1,99,160	1,96,000	1,92,797
TOTAL -	2,02,000	2,00,000	1,97,000	2,06,780
IMPERIAL SHARE—ONE-HALF - -	1,01,000	1,00,000	99,000	1,03,390
PROVINCIAL SHARE—ONE-HALF -	1,01,000	1,00,000	98 000	1,03,390

(a) Under the control of the Inspector-General of Registration.

DETAILS.

Numbers. 1892-93.	Numbers. 1893-94.	Superintendence.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Salaries.				
		Inspector General—Part salary transferred from 7.—Excise—Superintendence (page 26) - -	(a)	(a)	(a)	6,143
		Establishment.				
		Inspector General's Establishment—Part costs transferred from 7.—Excise—Superintendence (page 26) -	(a)	(a)	(a)	3,970
		2 Clerks - - - - -	840	840	1,000	590
		Allowances.				
		Travelling Allowances - - -	(a)	(a)	(a)	219
		Contingencies.				
		Clothing of Peons - - - -	(a)	(a)	(a)	15
		Office Expenses and Miscellaneous (contract) -	(a)	(a)	(a)	3,046
		Total Superintendence -	840	840	1,000	13,983
		District Charges.				
		Salaries.				
125	104	Sub-Registrars - - -	31,000	38,000	41,400	37,372
		Establishment.				
		Establishment of Registrars—				
50	60	Clerks - - -	17,640	16,700	15,300	15,412
24	26	Servants - - -	636	800	696	636
		Establishment of Sub-Registrars—				
219	219	Clerks - - -	33,684	31,640	33,444	32,936
3	3	Servants - - -	168	170	168	168
		Total Establishment - -	52,128	49 310	49,608	49,152
		Allowances.				
		Commission to Registrars - -	...	3,100	6,524	5,179
		Ditto to Sub-Registrars - -	1,09,532	1,01,150	89,468	94,649
		Travelling Allowance - - -	1,000	800	1,500	821
		Total Allowances -	1,10,532	1,05,050	97,492	1,00,649
		Contingencies.				
		Purchase of Furniture (for newly-created offices) -	2,000	1,300	2,000	719
		Rents - - - - - -	300	300	300	271
		Office Expenses and Miscellaneous (contract) -	5,200	5,200	5,200	4,634
		Total Contingencies -	7,500	6,800	7,500	5,624
		Total District Charges -	2,01,160	1,99,160	1,96,000	1,92,797

(a) Provided under "18—General Administration."

13.—INTEREST ON ORDINARY DEBT.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
Interest on Government of India Stock Notes -	...	...	...	74
PROVINCIAL.				
Interest on Provincial Advances and Loan Accounts	2,72,000	2,36,000	2,40,000	1,88,611
TOTAL -	2,72,000	2,36,000	2,40,000	1,88,685

14.—INTEREST ON OTHER OBLIGATIONS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
Interest on Loans from the late King of Oudh .	7,00,000	6,98,000	7,00,000	(a
Interest on other Loans (Charitable Endowments of Native Chiefs) - - - -	8,000	8,000	8,000	8,000
Interest on deposits in State Railway Provident Institution - - - -	22,000	20,000	20,000	17,283
Interest on Miscellaneous Accounts—				
Interest on Bahu Begam's Stipend Fund - -	...	2,000	12,000	(a)
TOTAL -	7,30,000	7,28,000	7,40,000	25,283

(a) Shown in the India Accounts.

15.—POST OFFICE. (a)

District Post Establishments, Local.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Establishment.				
Office Establishment (Local Rate) - -	65,000	65,000	65,000	64,791
Ditto (District Post) - -	19,500	19,900	19,500	19 600
Runner's Establishment (Local Rate) - -	82,100	81,250	82,200	80,781
Ditto (District Post) - -	14,000	14,000	14,000	13,946
Total Establishment -	1,80,600	1,80,150	1,80,700	1,79,118
Allowances.				
Travelling Allowance (Local Rate) - -	200	200	100	188
Ditto (District Post) - -	100	50	100	29
Total Allowances -	300	250	200	217
Supplies and Services.				
Petty Construction and Repairs (Local Rate) -	700	500	700	409
Ditto (District Post) -	300	250	300	239
Total Supplies and Services -	1,000	750	1,000	648
Contingencies.				
Contingencies of Office Establishment (Local Rate) -	2,700	2,500	2,700	2,512
Ditto (District Post) -	100	50	100	13
Contingencies of Runner's Establishment (Local Rate)	300	300	300	302
Ditto (District Post)	...	...	...	27
Total Contingencies -	3,100	2,850	3,100	2,854
TOTAL -	1,85,000	1,84,000	1,85,000	1,82,837

(a) Under the control of the Post Master General.

18.—GENERAL ADMINISTRATION.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
Civil Offices of Account and Audit - -	2,07,500	2,12,900	207,400	1,90,276
Currency Department - - -	13,500	13,100	13,600	13,427
TOTAL IMPERIAL -	2,21,000	2,26,000	2,21,000	2,03,703
PROVINCIAL.				
Salary of Lieutenant-Governor and Chief Commissioner - - - -	96,000	96,000	96,000	96,000
Staff and Household of Lieutenant-Governor and Chief Commissioner - - -	37,000	37,400	37,000	38,018
Tour Expenses - - - -	54,600	54,700	54,000	44,217
Legislative Council - - - -	2,500	2,400	2,600	2,331
Civil Secretariats - - - -	3,01,400	2,98,800	3,05,000	3,01,958
Board of Revenue - - - -	2,63,100	2,63,400	2,55,000	2,55,329
Commissioners - - - -	4,89,100	4,74,300	4,89,400	5,00,389
Civil Office of Account and Audit - - -	(a)	(a)	(a)	12,662
Commissioner of Excise and Stamps and Inspector General of Registration - - -	48,700	47,000	47,000	...
	12,92,400		12,86,000	
Lump Alteration -	—400		+5,000	
TOTAL PROVINCIAL -	12,92,000	12,74,000	12,91,000	12,50,904
LOCAL.				
Board of Revenue - - - -	1,200	1,200	1,200	1,200
Commissioners - - - -	10,100	10,100	9,600	9,804
Civil Offices of Account and Audit - -	10,000	9,700	10,000	9,669
General Establishment of Local Funds - -	58,700	54,000	58,200	53,152
TOTAL LOCAL -	80,000	75,000	79,000	73,825
TOTAL -	15,93,000	15,75,000	15,91,000	15,28,432

(a) Transferred to Imperial.

DETAILS.

Numbers. 1892-93.	Numbers. 1893-94.	Civil Offices of Account and Audit.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		CIVIL OFFICES OF ACCOUNT AND AUDIT, IMPERIAL.				
		Salaries	Rs.	Rs.	Rs.	
1	1	Accountant General (2,250)[6] - -	25,920	24,000	25,920	20,883
		Comptrollers of other Provinces -	...	3,000	...	...
1	1	Deputy Accountant General (1,250) -	15,000	14,400	15,000	12,600
2	2	Assistant Accountants General -	14,400	11,000	14,400	10,666
1	1	Chief Superintendent - -	6,000	6,600	6,000	6,000
			61,320		61,320	
		Deduct—Probable Savings -	*6,740*		*8,520*	
		Total Salaries	54,580	59,000	52,800	50,149
		Carried over	54,580	59,000	52,800	50,149

18.—GENERAL ADMINISTRATION —*continued.*

Numbers. 1892-93.	Numbers. 1893-94	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Civil Offices of Account and Audit—*continued.*	Rs.	Rs.	Rs.	Rs.
		CIVIL OFFICES OF ACCOUNT AND AUDIT, IMPERIAL.				
		Brought forward -	54,580	59,000	52,800	50,149
		Establishment.				
		Superintendents—				
1	1	1st Grade (400—480) - -	5,000		4,800	
3	3	2nd „ (300—390) - -	14,040		14,100	
5	5	3rd „ (200—290) - -	12,060		12,960	
		Clerks—				
6	6	1st Grade (130—175) - -	10,760		10,548	
18	18	2nd „ (90—120) - -	23,700		23,976	
1	1	2nd „ (90) - -	1,080	1,38,318	1,080	1,28,070
34	34	3rd „ (60—85) - -	31,920		32,640	
46	46	4th „ (40—55) - -	28,150		28,100	
1	1	4th „ (40) - -	480		480	
24	26	5th „ (20—35) - -	8,216		7,836	
8	12	6th „ (20—25) - -	3,060		1,944	
2	2	Furnishers - - -	324		324	
44	44	Servants - - -	3,420	3,432	3,432	2,784
		Temporary Establishment - -	...	...	...	63
		Deduct—Probable Savings -			1,42,220 *220*	
		Total Establishment -	1,42,210	1,41,750	1,42,000	1,30,917
		Allowances.				
		Travelling Allowances - - -	300	250	500	309
		Hill Journey Allowances—				
		Travelling Allowance of Officers - -	150	100	200	...
		Ditto of Establishment -	900	850	900	49
		Deputation Allowance of ditto -	400	310	600	...
		Total Allowances -	1,750	1,510	2,200	358
		Contingencies.				
		Rates and Taxes - - - -	1,490	1,588	...	...
		Section-writing - - - -	...	2,500	2,500	2,414
		Telegram Charges - - -	800	550	900	432
		Postage Charges - - - -	3,000	2,700	3,200	2,780
		Office Expenses and Miscellaneous - -	3,330	3,104	3,460	3,142
		Hill Journey Charges—				
		Rents, Rates, and Taxes - - -	150	83	150	84
		Other Items - - - -	190	115	190	...
		Total Contingencies -	8,960	10,640	10,400	8,852
		TOTAL CIVIL OFFICES OF ACCOUNT AND AUDIT, IMPERIAL	2,07,500	2,12,900	2,07,400	1,90,276
		CIVIL OFFICES OF ACCOUNT AND AUDIT, PROVINCIAL.				
		Establishment.				
		Clerks—				12,021
		Servants - - -				641
		TOTAL CIVIL OFFICES OF ACCOUNT AND AUDIT, PROVINCIAL -	(a)	(a)	(a)	12,662
		CIVIL OFFICES OF ACCOUNT AND AUDIT, LOCAL.				
		Establishment.				
		Clerks—				
1	1	1st Grade (130—175) - -	2,100		2,100	
3	3	3rd „ (60—85) - -	2,880	9,616	2,820	9,585
8	8	4th „ (40—55) -	4,936		4,996	
1	1	Servant - -	84	84	84	84
		TOTAL CIVIL OFFICES OF ACCOUNT AND AUDIT, LOCAL	10,000	9,700	10,000	9,669
		Total Civil Offices of Account and Audit -	2,17,500	2,22,600	2,17,400	2,12,607

(a) Transferred to Imperial.

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Currency Department. (*a*)				
		Establishment.				
2	2	Clerks (200 and over) - -	5,400	10,500	6,000	10,522
9	10	Clerks (less than 200) - -	4,604		4,380	
4	4	Servants - - - -	393	400	393	393
		Temporary Establishment - -	100	100	120	73
			10,497		10,893	
		Deduct—Probable Savings - -	*27*		*693*	
		Total Establishment -	10,470	11,000	10,200	10,988
		Allowances.				
		Travelling Allowance - - -	50	...	50	...
		Supplies and Services.				
		Costs of Chests, Bags, and Locks - -	800	200	1,000	696
		Remittance Charges - - -	200	100	200	...
		Total Supplies and Services -	1,000	300	1,200	696
		Contingencies.				
		Postage Charges - - -	400	440	350	390
		Telegram Charges - - -	60	40	100	38
		Extra money testers - - -	500	400	500	404
		Office Expenses and Miscellaneous - -	1,020	920	1,200	911
		Total Contingencies -	1,980	1,800	2,150	1,743
		Total Currency Department -	13,500	13,100	13,600	13,427
		Staff and Household of Lieutenant-Governor and Chief Commissioner. (*b*)				
		Salaries.				
1	1	Private Secretary (724-1-6) -	8,689	8,690	8,689	9,482
		Establishment.				
3	3	Clerks - - - -	3,720	3,720	3,480	3,560
1	1	Native Doctor - - -	300	360	420	458
17	17	Servants - - - -	1,644	1,600	1,644	1,622
			5,664		5,544	
		Deduct—Probable Savings - -	*353*		*338*	
		Total Establishment	5,311	5,680	5,206	5,640
		Allowances.				
		Sumptuary Allowance of Lieutenant-Governor -	6,000	6,000	6,000	6,000
		Travelling Allowance of Officers - -	...	30	...	20
		Hill Journey Allowances—				
		Travelling Allowance of Establishment -	900	900	1,005	795
		Deputation Allowance - - -	1,100	1,100	1,100	961
		Total Allowances -	8,000	8,030	8,105	7,776
		Contingencies.				
		Allowances and Contingencies payable from Contract Grant - - - -	15,000	15,000	15,000	15,120
		Total Staff and Household, &c. -	37,000	37,400	37,000	38,018
		Tour Expenses.				
		STAFF AND HOUSEHOLD—				
		Tour Expenses payable from Contract Grant -	50,000	50,000	50,000	39,977
		CIVIL SECRETARIAT—				
		Travelling Allowance of Officers - -	2,500	2,900	2,000	2,680
		Ditto of Establishment - -	1,000	1,000	1,000	446
		Miscellaneous - - - -	1,100	800	1,000	1,114
		TOTAL CIVIL SECRETARIAT -	4,600	4,700	4,000	4,240
		Total Tour Expenses -	54,600	54,700	54,000	44,217

(*a*) Expenditure controlled by the Accountant General.
(*b*) Under the control of the Private Secretary to His Honour the Lieutenant-Governor and Chief Commissioner.

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1892-93	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Legislative Council.(a)				
		Establishment.				
		Clerk (150) - - - -	1,812	1,812	1,812	1,808
		Servant - - - -				
		Allowances.				
		Travelling Allowance to Members - -	300	300	300	300
		Ditto to Establishment - -				
		Contingencies.				
		Office Expenses and Miscellaneous - -	388	288	488	223
		Total Legislative Council -	2,500	2,400	2,600	2,331
		Civil Secretariats. (b)				
		Salaries.				
1	1	Chief Secretary (3,000)[4] - -	34,560	35,000	34,560	33,382
1	1	Secretary, Judicial Department (2,250)[4] -	25,920	24,000	25,920	28,918
1	1	Secretary, Financial Department (1,833⅓)[4]	21,120	18,000	21,120	19,781
3	3	Under-Secretaries, 2 (1,000)[4], 1 (880)[4] -	32,256	34,000	32,256	34,664
			1,13,856		1,13,856	
		Deduct—Probable Savings -	*856*		*856*	
		Total Salaries -	1,13,000	1,11,000	1,13,000	1,16,745
		Establishment.				
18	16	Superintendents and Clerks (200 and over)-	60,000	1,28,000	67,680	1,26,234
74	75	Clerks (less than 200) - -	68,000		67,752	
95		Servants - - -	8,000	8,000	7,776	7,758
		Temporary Establishment - -	...	...	...	37
					1,43,208	
		Deduct—Probable Savings -			*3,208*	
		Total Establishment -	1,36,000	1,36,000	1,40,000	1,34,029
		Allowances.				
		Travelling Allowance of Officers - -	500	500	700	204
		Ditto of Establishment - -	100	100	100	189
		Hill Journey Allowance—				
		Travelling Allowance of Officers - -	800	800	800	686
		Ditto of Establishment -	12,500	12,500	12,500	12,136
		Deputation Allowance - - -	17,000	17,000	17,000	16,749
		Education Allowance - - -	700	600	700	620
		Other Allowance - - -	700	700	700	802
		Total Allowances -	32,300	32,200	32,500	31,386
		Supplies and Services.				
		Purchase of Tents - - - -	...	1,400	...	...
		Contingencies.				
		Postage Charges - - -	3,600	3,000	3,200	3,650
		Telegram Charges - - -	3,800	3,500	3,600	4,302
		Rates and Taxes - - -	800	1,000	...	...
		Office Expenses and Miscellaneous - -	3,800	3,000	4,600	3,880
		Hill Journey Charges—				
		Rents, Rates, and Taxes - -	4,800	3,800	4,800	4,725
		Contingencies and Miscellaneous - -	3,300	3,900	3,300	3,241
		Total Contingencies -	20,100	18,200	19,500	19,798
		Total Civil Secretariats -	3,01,400	2,98,800	3,05,000	3,01,958
		Board of Revenue.				
		BOARD OF REVENUE, PROVINCIAL.				
		Salaries.				
2	2	Members (3,500)[4] - - -	80,640	83,340	80,640	80,640
1	1	Secretary (2,250)[4] - - -	25,920	26,000	25,920	29,080
1	1	Joint Secretary (1,833⅓)[4] - -	25,920	25,500	21,440	18,479
		Total Salaries -	1,32,480	1,34,840	1,28,000	1,28,199
		Establishment.				
		Main Office—				
6	6	Superintendents and Clerks (200 and over)	20,160	91,000	19,920	90,168
76	80	Clerks (less than 200) - - -	73,600		70,000	
51	51	Servants - - -	3,732	3,750	3,732	3,769
1	1	Temporary Establishment - -	240	330	240	517
2	2	Clerks chargeable to "10—Assessed Taxes"	1,440	1,440	1,440	1,471
2	2	Establishment chargeable to Patwari Fund, "3—Land Revenue" -	800	800	800	743
			99,972		96,132	
		Deduct—Probable Savings -	*412*		*392*	
		Total Establishment -	99,560	97,320	95,740	96,668
		Allowances.				
		Travelling Allowances - - -	3,500	5,000	3,000	3,712
		Hill Journey Allowances—				
		Travelling Allowance of Establishment -	2,500	1,200	3,000	2,430
		House-rent Allowance of Establishment -	2,000	2,100	3,000	1,948
		Deputation Allowance of Establishment -	500	430	500	431
		Total Allowances -	8,500	8,730	9,500	8,521
		Carried over -	2,40,540	2,40,890	2,33,240	2,33,388

(a) Under the control of the Secretary to the Legislative Council.
(b) The expenditure is controlled by the Secretary to Government, N.-W. Provinces and Oudh, Financial Department.

18.—GENERAL ADMINISTRATION—*continued.*

Details.	Budget Estimate 1893-94.	Revised Estimate 1892-93.	Budget Estimate 1892-93.	Accounts 1891-92.
Board of Revenue—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward	2,40,540	2,40,890	2,33,240	2,33,3
Contingencies.				
Purchase of Tents	...	...	...	670
Purchase of Books	100	100	100	4
Section-writing (reproducing maps)	6,000	5,800	6,000	5,604
Tour Charges (other than under the Hill Journey Rules)	3,100	3,100	3,100	3,270
Special provision for non-contract contingencies	*1,500	1,500	1,500	2,631
Contract Contingencies—				
Postage Charges	6,800	6,800	6,800	5,401
Service Telegrams	500	400	500	671
Rates and Taxes	800	1,100	...	...
Purchase and Repair of Furniture	1,300	1,300	1,300	954
Hot and Cold Weather Charges	2,000	2,000	2,000	1,894
Country Stationery	150	125	150	233
Carriage of Stationery	200	175	200	224
Cloth for Bastahs	250	250	250	270
Other Petty Contingencies and Office Expenses	800	750	800	1,160
Hill Journey Charges—				
Rents, Rates, and Taxes	600	700	600	610
Contingencies and Miscellaneous	700	650	700	559
Total Contingencies	24,800	24,750	24,000	24,155
Deduct—Amount charged to "10.—Assessed Taxes" (page 27)	2,65,340	2,65,640	2,57,240	2,57,543
" Ditto "3.—Land Revenue" (page 22)	*1,440*	*1,440*	*1,440*	*1,471*
TOTAL BOARD OF REVENUE, PROVINCIAL	*800*	*800*	*800*	*743*
BOARD OF REVENUE, LOCAL.	2,63,100	2,63,400	2,55,000	2,55,329
Clerk (Numbers 1893-94: 1)	1,200	1,200	1,200	1,200
Total Board of Revenue	2,64,300	2,64,600	2,56,200	2,56,529
Commissioners.				
COMMISSIONERS, PROVINCIAL.				
Salaries.				
Commissioners (2,916)[4], Travelling Allowance 250 (Numbers 1893-94: 8)	2,94,200		2,94,200	
Commissioner for Kumaun (2,000), Travelling Allowance 250 (Numbers 1893-94: 1)	26,040		27,000	
Addition for Leave Allowances, &c.	19,760		19,600	
Total Salaries	3,40,000	3,25,000	3,40,800	3,53,478
Establishment.				
Main Office.				
Clerks (200 and over) (Numbers 1893-94: 9)	32,800	1,01,800	33,000	1,00,476
Ditto (less than 200) (Numbers 1893-94: 87)	70,000		70,000	
Servants (Numbers 1893-94: 132)	10,000	10,000	10,200	10,090
Temporary Establishment	200	300	300	1,319
Total Establishment	1,13,000	1,12,100	1,13,500	1,11,885
Allowances.				
Travelling Allowance of Officers other than fixed	500	500	250	625
Ditto of Establishment	4,100	4,000	5,000	3,906
Total Allowances	4,600	4,500	5,250	4,531
Supplies and Services.				
Purchase of Tents	2,000	5,900	750	2,189
Contingencies.				
Purchase of Books	50	50	...	80
Clothing of Peons	250	100	200	215
Office rent	900	850	500	880
Office Expenses and Miscellaneous (Contract)—				
Postage Charges	8,000	7,000	8,500	7,253
Telegram Charges	1,400	1,200	1,400	1,434
Rates and Taxes	140	240	135	138
Purchase and Repair of Furniture	2,500	2,500	2,000	3,285
Hot and Cold Weather Charges	2,000	2,000	2,000	1,951
Extra Tour Establishment	1,300	1,300	1,000	1,303
Carriage of Tents and Records	5,000	4,700	5,000	4,649
Repairs of Tents	800	700	800	711
Carriage of Stationery	300	200	300	234
Cloth for Bastahs	200	200	200	138
Other Petty Contingencies and Office Expenses	2,360	2,060	2,565	1,994
Total Contingencies	25,200	23,100	24,600	24,265
Carried over	4,84,800	4,70,600	4,84,900	4,96,348

* For purchase of Chubbs' locks.

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		COMMISSIONERS, PROVINCIAL—*continued.*				
		Brought forward	4,84,800	4,70,600	4,84,900	4,96,348
		RECORD ROOM CHARGES.				
1	1	Translator	150	100	200	144
17	16	Copyists	3,350	3,000	3,550	2,811
5	4	Arrangers and Weeders	700	500	700	904
		Contingencies	100	100	50	182
		TOTAL RECORD ROOM CHARGES	4,300	3,700	4,500	4,041
		TOTAL COMMISSIONERS, PROVINCIAL	4,89,100	4,74,300	4,89,400	5,00,389
		COMMISSIONERS, LOCAL.				
		Establishment.				
	17	Clerks	10,000	10,000	9,500	9,753
		Servants	...	...	..	7
		Total Establishment	10,000	10,000	9 500	9,760
		Contingencies.				
		Office Expenses and Miscellaneous	100	100	100	44
		TOTAL COMMISSIONERS, LOCAL	10,100	10,100	9,600	9,804
		Total Commissioners	4,99,200	4,84,400	4.99,000	5,10,193
		Commissioner of Excise and Stamps and Inspector General of Registration.				
		Salaries.				
1	1	Commissioner of Excise and Stamps and Inspector General of Registration	25,920	25,650	24,384	
		Establishment.				
1	1	Clerk (200 and over)	4,200		4,200	
16	17	Clerks (less than 200)	11,052		10,812	
13	13	Servants	852		852	
		Total Establishment	16,104	15,000	15,864	
		Allowances.				
		Travelling Allowance of Officers	1,261	850	1,356	
		Ditto of Establishment	200	300	381	
		Total Allowances	1,461	1,150	1,737	
		Contingencies.				
		Clothing of peons	15	...	15	
		Office Expenses and Miscellaneous (contract)	5,200	5,200	5,000	
		Total Contingencies	5,215	5,200	5,015	
		Total Commissioner of Excise and Stamps, &c.	48,700	47,000	47,000	(*a*)
		General Establishment of Local Funds.				
		Establishment.				
126	128	Clerks	40,000	40,000	40,000	39,460
37	42	Servants	2,000	2,000	2,000	1,953
		Total Establishment	42,000	42,000	42,000	41,413
		Contingencies.				
		Office Expenses and Miscellaneous	9,500	9,600	9,000	9,601
		Miscellaneous Charges met from the special Miscellaneous Grant	7,200	2,400	7,200	2,138
		Total Contingencies	16,700	12,000	16,200	11,739
		Total General Establishment of Local Funds	58,700	54,000	58,200	53,152

(*a*) Provided under "6.—Stamps," "7.—Excise," and "12.—Registration."

19A.—LAW AND JUSTICE—COURTS OF LAW.

PROVINCIAL.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
High Court	3,99,000	3,87,900	3,64,500	3,74,167
Law Officers	97,900	1,27,300	83,400	1,25,423
Judicial Commissioner	1,19,300	1,15,800	1,15,300	1,27,873
Civil and Sessions Courts	23,03,000	23,27,000	22,78,000	22,99,890
Courts of Small Causes	64,500	67,000	67,000	66,242
Criminal Courts	15,59,000	15,51,000	15,80,000	15,80,728
Pleadership Examination Charges	6,000	6,500	5,000	6,164
Refunds	37,300	42,500	39,800	35,508
TOTAL	45,86,000	46,25,000	45,33,000	46,15,995

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

DETAILS.

Numbers. 1892-93.	Numbers. 1893-94.		Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		High Court.	Rs.	Rs.	Rs.	Rs.
		JUDGES.				
1	1	Chief Justice (5,000) - -	60,000	60,000	60,000	60,000
4	5	Puisne Judges (3,750)* - -	2,06,000	1,88,000	1,76,400	1,80,150
		TOTAL JUDGES -	2,66,000	2,48,000	2,36,400	2,40,150
		REGISTRAR, APPELLATE SIDE. *Salaries.*				
1	1	Registrar (1,600)* - - -	18,432	20,000	18,432	21,540
2	2	Deputy and Assistant Registrars -	15,000	15,500	14,400	14,557
		Total Salaries -	33,432	35,500	32,832	36,097
		Establishment.				
3	3	Clerks (200 and over) - -	7,800	53,700	7,800	53,702
80	80	Ditto (less than 200) - -	46,080		45,960	
49	49	Servants - - - -	3,492	3,500	3,540	3,506
		Temporary Establishment - -	680	775	...	425
			58,052		57,300	
		Deduct—Probable Savings -	*125*		*357*	
		Total Establishment -	57,927	57,975	56,943	57,633
		Allowances.				
		Travelling Allowance - - -	500	500	300	1,375
		Supplies and Services.				
		Allowances to Witnesses and Jurors - -	2,000	2,600	500	2,053
		Purchase of Books - - -	1,000	5,000	1,000	1,149
		Total Supplies and Services -	3,000	7,600	1,500	3,202
		Contingencies.				
		Office Expenses and Miscellaneous (Contract)—				
		Postage Charges - - - -	2,900	2,900	2,900	2,743
		Telegram Charges - - - -	300	300	300	391
		Rates and Taxes - - - -	1,516	1,900	...	...
		Hot and Cold Weather Charges - -	1,500	1,900	1,900	1,350
		Purchase and Repair of Furniture - -	1,500	1,300	1,300	1,616
		Cloth for Bastahs - - -	120	140	140	105
		Country Stationery - - -	125	130	130	116
		Carriage of Stationery - - - -	100	100	100	75
		Other Petty Contingencies and Office Expenses -	680	455	455	741
		Total Contingencies -	8,741	9,125	7,225	7,137
		TOTAL REGISTRAR, APPELLATE SIDE -	1,03,600	1,10,700	98,800	1,05,444
		Carried over .	3,69,600	3,58,700	3,35,200	3,45,594

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		High Court—*continued.*	Rs.	Rs.	Rs.	Rs.
		Brought forward -	3,69,600	3,58,700	3,35,200	3,45,594
		TRANSLATORS, APPELLATE SIDE.				
		Establishment.				
4	4	Translators (200 and over) - -	11,580		11,580	
8	8	Ditto (less than 200) - -	13,140		13,140	
			24,720		24,720	
		Deduct—Probable Savings -	*120*		*220*	
		TOTAL TRANSLATORS, APPELLATE SIDE -	24,600	24,400	24,500	23,773
		REPORTER.				
		Salaries.				
1	1	Reporter - - - -	4,800	4,800	4,800	4,800
		Total High Court -	3,99,000	3,87,900	3,64,500	3,74,167
		Law Officers. (*a*)				
		LEGAL REMEMBRANCER AND HIGH COURT PLEADERS.				
		Salaries.				
1	1	Legal Remembrancer (2,000)[4] - -	23,040	28,040	23,040	12,138
—	1	Public Prosecutor and Standing Counsel (1,500) - - -	18,000	5,200	...	...
2	2	Government Pleaders - -	6,000	6,000	6,000	4,200
		Total Salaries -	47,040	39,240	29,040	16,338
		Establishment.				
5	5	Clerks of Legal Remembrancer -	2,760	2,760	2,760	1,814
4	4	Servants of ditto -	264	264	264	175
5	5	Clerks of Government Pleaders -	1,560	1,560	1,560	1,020
2	2	Servants of ditto -	120	120	120	105
		Total Establishment -	4,704	4,704	4,704	3,114
		Allowances.				
		Travelling Allowance of Officers - -	1,300	1,300	1,300	1,284
		Ditto of Establishment -	250	270	250	247
		Ditto of Pleaders - -	1,550	1,600	1,320	1,591
		Total Allowances -	3,100	3,170	2,870	3,122
		Supplies and Services.				
		Fees to Public Prosecutor - - -	...	13,300	12,000	27,768
		Fees to Pleaders and Barristers in Criminal Cases -	49,860	68,000	40,000	65,177
		Fees for conducting Civil Suits - -	5,000	8,000	5,000	5,286
		Law Charges in Pauper Suits - -	2,160	2,160	2,160	2,642
		Ditto in other Suits - - -	...	1,600	...	...
		Total Supplies and Services -	57,020	93,060	59,160	1,00,873
		Contingencies.				
		Postage Charges - - - -	250	250	200	242
		Telegram Charges - - - -	200	180	150	249
		Office Rent - - - -	360	350	200	387
		Office and Miscellaneous Expenses of Legal Remembrancer - - - -	1,176	996	1,226	942
		Office and Miscellaneous Expenses of Government Pleaders - - - -	150	170	150	156
		Total Contingencies -	2,136	1,946	1,926	1,976
		Deduct—AMOUNT TO BE RECOVERED FROM COURT OF WARDS ON ACCOUNT OF LEGAL REMEMBRANCER AND STANDING COUNSEL - -	1,14,000	1,42,120	97,700	
			16,100	*14,820*	*14,300*	
		Total Law Officers -	97,900	1,27,300	83,400	1,25,423
		Judicial Commissioner.				
		Salaries.				
2	2	Judicial Commissioners (3,500 and 3,333⅓)[4]	79 800	79,250	78,720	90,180
1	1	Registrar (550) - - -	6,600	4,750	6,000	6,000
		Total Salaries -	86,400	84,000	84,720	96,180
		Establishment.				
2	2	Clerks (200 and over) - -	6,000	25,720	6,000	25,743
24	26	Clerks (less than 200) - -	22,200		19,400	
23	23	Servants - - - -	1,812	1,800	1,812	1,792
		Temporary Establishment - -	...	900	...	1,440
		Total Establishment -	30,012	28,420	27,212	28,975
		Allowances.				
		Travelling Allowance - - -	88	80	68	106
		Supplies and Services.				
		Purchase of Books - - -	300	300	300	100
		Contingencies.				
		Office Expenses and Miscellaneous (Contract grant)	2,500	3,000	3,000	2,512
		Total Judicial Commissioner	1,19,300	1,15,800	1,15,300	1,27,873

(*a*) Under the control of the Legal Remembrancer.

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Civil and Sessions Courts.				
		DISTRICT AND SESSIONS JUDGES.				
		Salaries.				
		Civil and Sessions Judges (N.-W. P. and Oudh)—				
2	2	1st Grade (3,000)[4] - -	69,120		69,120	
8	8	2nd „ (2,500)[4] - -	2,30,400		2,31,600	
13	13	3rd „ (1,833⅓)[4] - -	2,74,560		2,76,320	
3	3	4th „ (1,666⅔)[4] - -	57,600		57,600	
			6,31,680		6,34,640	
		Deduct—Probable Savings -	*6,680*		*10,640*	
		Total Salaries -	6,25,000	6,41,000	6,24,000	6,21,948
		Establishment.				
19	19	Munsarims (200 and over) - -	46,800	59,500	46,800	60,613
6	6	Ditto (less than 200) - -	12,600		12,600	
299	300	Clerks (less than 200) - -	1,50,000	1,48,500	1,50,000	1,46,816
268	271	Servants - - - -	15,900	15,900	15,900	15,526
29	30	Sale Amins (Nazirs of Judges' Courts) -	23,000	21,000	23,000	19,998
107	106	Civil Court Amins - - -	58,000	57,500	57,500	57,475
195	194	Civil Court Amins' Establishment -	10,000	10,000	10,000	10,084
...	...	Temporary Establishment - -	800	600	1,000	610
			3,17,100		3,16,800	
		Deduct—Probable Savings -	*3,100*		*6,800*	
		Total Establishment -	3,14,000	3,13,000	3,10,000	3,11,122
		Allowances.				
		Travelling Allowance of Officers - -	12,000	11,200	12,500	11,284
		Ditto of Establishment - -	4,000	4,300	4,000	4,279
		Total Allowances -	16,000	15,500	16,500	15,563
		Supplies and Services.				
		Diet Allowance to Complainants and Witnesses -	25,500	26,000	20,000	24,145
		Diet Money to persons discharged or acquitted by the Court (contract) - - -	200	...	...	...
		Purchase of Books - - - -	400	300	500	367
		Total Supplies and Services -	26,100	26,300	20,500	24,512
		Contingencies.				
		Clothing of Peons - - -	200	300	1,000	100
		Rents - - - - -	3,000	2,700	3,000	2,963
		Office Expenses and Miscellaneous (Contract grant)—				
		Postage Charges - - -	13,000	13,900	15,300	12,999
		Telegram Charges - - -	400	400	500	368
		Rates and Taxes - - -	500	700	60	27
		Purchase and Repair of Furniture - -	4,000	3,200	3,500	6,024
		Hot and Cold Weather Charges - -	11,000	11,000	11,000	11,008
		Carriage of Records - - -	1,600	1,600	1,500	1,516
		Fixed Contingencies of Subordinate Courts -	19,000	19,000	18,000	19,103
		Carriage of Stationery - - -	600	700	650	689
		Cloth for Bastahs - - -	1,100	1,200	1,350	1,143
		Other Petty Contingencies and Office Expenses -	3,500	3,500	3,140	4,593
		Total Contingencies -	57,900	58,200	59,000	60,533
		TOTAL DISTRICT AND SESSIONS JUDGES -	10,39,000	10,54,000	10,30,000	10,33,678
		SUBORDINATE JUDGES.				
		Salaries.				
		Subordinate Judges—				
7	7	1st Grade (800) - -	67,200		67,200	
10	10	2nd „ 3 (700), 7 (600) - -	75,600		75,600	
17	16	3rd „ (500) - -	88,446		92,817	
			2,31,246		2,35,617	
		For rounding -	+3,754		*617*	
		Total Salaries -	2,35,000	2,50,500	2,35,000	2,49,633
		Establishment.				
174	174	Clerks - - -	61,500	61,500	61,500	61,451
73	73	Servants - - - -	4,500	5,000	4,500	4,951
		Total Establishment.	66,000	66,500	66,000	66,402
		TOTAL SUBORDINATE JUDGES	3,01,000	3,17,000	3,01,000	3,16,035
		Carried over	13,40,000	13,71,000	13,31,000	13,49,713

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1892-93	Numbers. 1893-94	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Civil and Sessions Courts—*continued.*	Rs.	Rs.	Rs.	Rs.
		Brought forward -	13,40,000	13,71,000	13,31,000	13,49 713
		MUNSIFFS. *Salaries.*				
		Munsiffs—				
29	29	1st Grade (400) - -	1,39,200		1,39,200	
30	30	2nd „ (300) - -	1,08,000		1,08,000	
34	35	3rd „ (200) - -	82,853		80,453	
			3,30,053		3,27,653	
		Deduct—Probable Savings - -	*6,053*		*3,653*	
		Total Salaries -	3,24,000	3,18,000	3,24,000	3,24,351
		Establishment.				
471	477	Clerks - - -	1,45,032	1,40,000	1,43,000	1,39,289
307	313	Servants - - -	18,384	18,000	18,000	17,738
			1,63,416			
		Deduct—Probable Savings - -	*3,416*			
		Total Establishment -	1,60,000	1,58,000	1,61,000	1,57,027
		TOTAL MUNSIFFS -	4,84,000	4,76,000	4,85,000	4,81,378
		PROCESS-SERVING ESTABLISHMENT. *Rent-suit Processes.*				
309	340	Kurk Amins - - -	67,500	66,000	64,000	66,273
36	35	Sale Mohurrirs - - -	9,000	9,000	8,000	8,345
72	73	Nazirs { (Salary) - - -	29,000	29,000	29,000	28,853
		Nazirs { (Remuneration) - -	1,000	1,000	2,200	2,236
	1,985	Runners (Process-servers) - -	1,26,000	1,27,500	1,20,000	1,22,940
		Contingencies (Belts and Badges) -	300	300	500	271
		Country Stationery - - -	100	160	100	105
		Postage Charges - - -	100	40	200	13
		Total Rent-suit Processes - -	2,33,000	2,33,000	2,24,000	2,29,036
Numbers. 1893-94.		*Judicial Processes.*				
20		Writers - - -	6,500	6,000	9,500	6,263
2,263		Runners (Process-servers) - -	1,58 000	1,56,000	1,50,000	1,52,437
		Fees to extra Process-servers - -	3,000	4,000	3,000	3,355
		Clothing of Process servers (Dehra Dun) -	60	...	...	...
		Postage Charges - - -	5,000	5,000	5,000	5 015
		Contingencies (contract) - -	500	500	1,000	373
		Sale Commission Fund, Oudh—				
		Fees paid to Amins - - -	1,940	1,500	1,500	2,189
		Total Judicial Processes -	1,75,000	1,73,000	1,70,000	1,69,632
		TOTAL PROCESS-SERVING ESTABLISHMENT -	4,08,000	4,06,000	3,94,000	3,98,668
Numbers. 1893-94.		RECORD ROOM (COPYIST) ESTABLISHMENT—				
342		Copyists - - - -	57,000	60,000	55,000	56,463
101		Arrangers and Weeders - -	12,500	12,500	11,500	12,636
		Travelling Allowance - - -	...	...	...	30
		Contingencies (contract) - -	1,500	1,500	1,500	1,002
		TOTAL RECORD ROOM (COPYIST) ESTABLISHMENT -	71,000	74,000	68,000	70,131
		Total Civil and Sessions Courts -	23,03,000	23,27,000	22,78,000	22,99,890
		Courts of Small Causes.				
Numbers. 1892-93.	Numbers. 1893-94.	*Salaries.*				
1	1	Judge (1,000) - - - -	12,000		12,000	
1	1	„ (800—1,000) - - -	9,600		12,000	
2	2	„ (800) - - -	19,200		19,200	
		Total Salaries -	40,800	43,000	43,200	42,430
		Establishment.				
38	36	Clerks (less than 200) - -	14,000	14,300	14,292	14,794
32	31	Servants - - -	1,870	1,900	1,872	1,945
		Total Establishment -	15,870	16,200	16,164	16,739
		Allowances.				
		Travelling Allowance - - -	100	100	36	25
		Contingencies.				
		Clothing of Peons - - -	10	20	30	...
		Office Expenses and Miscellaneous (contract)	980	980	900	949
		Total Contingencies -	990	1,000	930	949
Numbers. 1892-93	Numbers. 1893-94.	PROCESS-SERVING ESTABLISHMENT.				
1	2	Naib-Nazirs - - -	300	200	240	169
5	5	Bailiffs - - -	1,860	1,960	1,860	1,260
63	63	Process-servers - - -	4,500	4,510	4,470	4,652
		Contingencies - - -	80	30	100	18
		TOTAL PROCESS-SERVING ESTABLISHMENT -	6 740	6,700	6,670	6,099
		Total Courts of Small Causes -	64,500	67,000	67,000	66,242

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1892-93	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Criminal Courts.	Rs.	Rs.	Rs.	Rs.
		GENERAL ESTABLISHMENT.				
		Salaries.				
		Moiety of the salaries of Collectors, Magistrates and others transferred from "3—Land Revenue, Charges of District Administration" (page 20) - -	8,55,000	8,50,000	8,80,000	8,73,783
1	1	City Magistrate (Lucknow) (1,100)[4] -	12,672	12,600	12,672	12,293
		Cantonment Magistrates—				
4	4	1st class (1,000) - -				
8	8	2nd „ (800, 700, 674-1-6, 575-4 and 550) - -	1,15,192	1,11,400	1,15,198	1,17,135
			9,82,864		10,07,870	
		Deduct—Probable Savings -	*2,864*		*2,870*	
		Total Salaries -	9,80,000	9,74,000	10,05,000	10,03,211
		Establishment.				
		MAGISTRATE'S ESTABLISHMENT.				
1	1	Clerk (200) - - -	2,400	2,71,000	2,400	2,71,536
677	679	Clerks (less than 200) - -	2,69,320		2,68,610	
334	335	Servants - - -	20,724	20,650	20,924	20,876
—	—	Temporary Establishment - -	480	500	480	502
		CANTONMENT MAGISTRATE'S ESTABLISHMENT.				
45	44	Clerks - - -	13,056	13,000	13,236	12,654
57	55	Servants - - -	3,060	3,500	3,252	3,507
		HONORARY MAGISTRATE'S ESTABLISHMENT				
78	81	Clerks - - -	12,714	12,000	11,874	12,186
6	6	Servants - - -	360	350	360	335
			3,22,114		3,21,136	
		Deduct—Probable Savings -	*114*		*1,136*	
		Total Establishment -	3,22,000	3,21,000	3,20,000	3,21,596
		Allowances.				
		Cantonment Magistrates' House-rent Allowance	2,340	2,340	2,340	2,310
		Travelling Allowance of Officers - -	42,000	40,300	42,000	41,537
		Ditto of Establishment -	8,660	8,360	8,660	8,353
		Total Allowances -	53,000	51,000	53,000	52,200
		Supplies and Services.				
		Diet to Witnesses and Assessors - -	75,000	71,000	75,000	74,183
		Fees for Post mortem Examinations - -	100	100	100	...
		Purchase of Books - - -	100	50	50	13
		Petty Construction and Repairs - -	400	300	650	295
		Purchase of Tents - - -	7,000	13,800	7,400	5,494
		Rewards under the Arms Act - -	300	250	300	252
		Clothing of Peons - - -	200	100	...	285
		Magistrates' Contract Grant— Transport of Dead Bodies and Wounded and Accused Persons - - -	15,800	16,500	15,000	16,628
		Diet-money to persons discharged or acquitted by the Court - - - -	400	200	...	...
		Dieting of Wounded Persons in Police Cases -	1,700	1,700	1,500	1,718
		Total Supplies and Services -	1,01,000	1,04,000	1,00,000	98,868
		Contingencies.				
		Purchase of Record Racks - - -	300	300	500	...
		Office Rent - - - -	100	100	100	66
		Office Expenses and Miscellaneous (contract)— Magistrates' Contract Grant—				
		Postage Charges - - -	18,000	17,300	18,000	18,151
		Telegram Charges - - -	1,200	1,200	1,200	1,168
		Races and Taxes - - -	200	150	150	86
		Hot and Cold Weather Charges - -	11,000	11,000	11,000	11,309
		Extra Tour Establishment - -	5,000	5,000	4,500	5,002
		Carriage of Tents and Records - -	15,000	15,000	14,750	15,641
		Repairs of Tents - - -	3,000	2,800	3,000	2,805
		Purchase and Repair of Furniture - -	5,000	4,500	4,500	6,348
		Carriage of Stationery - - -	400	300	400	333
		Cloth for Bastahs - - -	800	750	1,000	780
		Office Expenses and Miscellaneous - -	7,600	7,200	8,500	8,023
			67,600	65,600	67,600	69,712
		Carried over -	14,56,000	14,50,000	14,78,000	14,75,875

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Criminal Courts—*contd.*	Rs.	Rs.	Rs.	Rs.
General Establishment—Brought forward	14,56,000	14,50,000	14,78,000	14,75,875
Contingencies—Brought forward	67,600	65,600	67,600	69,712
Cantonment Magistrates' Contract Grant—				
Rates and Taxes	...	...	...	...
Postage Charges	550	550	530	560
Telegram Charges	70	70	85	65
Hot and Cold Weather Charges	1,000	1,000	1,000	899
Purchase and Repair of Furniture	300	300	300	368
Carriage of Stationery	40	40	40	52
Cloth for Bastahs	40	40	50	35
Office Expenses and Miscellaneous	400	400	395	404
Total Contingencies	70,000	68,000	70,000	72,095
Total General Establishment	15,26,000	15,18,000	15,48,000	15,47,970
Record Room (Copyist) Establishment.				
Translators	200	200	200	104
Copyists	21,600	22,000	21,000	21,600
Arrangers and Weeders	11,000	10,700	10,600	10,907
Servants	200	100	200	147
Total Record Room (Copyist) Establishment	33,000	33,000	32,000	32,758
Total Criminal Courts	15,59,000	15,51,000	15,80,000	15,80,728

19B.—LAW AND JUSTICE—JAILS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Provincial.	Rs.	Rs.	Rs.	Rs.
Jails	11,64,000	11,63,000	11,36,000	11,86,306
Jail Manufactures	2,36,000	2,47,000	2,22,000	2,50,945
Refunds	...	...	...	19
TOTAL	14,00,000	14,10,000	13,58,000	14,37,270

Details.

Numbers 1892-93.	Numbers 1893-94.	Jails.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Superintendence.				
		Salaries.	Rs.	Rs.	Rs.	Rs.
1	1	Inspector-General	22,000	26,100	22,000	22,000
		Establishment.				
1	1	Clerk (350)	4,200	13,400	4,200	13,610
13	13	Clerks (less than 200)	9,240		9,240	
9	9	Servants	576	570	576	576
		Temporary Establishment	...	...	...	...
		Total Establishment	14,016	13,970	14,016	14,186
		Allowances.				
		Travelling Allowance of Officers	3,530	3,700	3,500	4,343
		Ditto of Establishment	300	350	280	258
		Hill Journey Allowances—				
		Travelling Allowance	350	280	300	376
		House-rent Allowance	200	210	200	305
		Total Allowances	4,380	4,540	4,280	5,282
		Contingencies.				
		Clothing of Peons	20	...	20	...
		Extra Tour Establishment	50	...	...	...
		Postage Charges	1,100	1,000	1,100	1,075
		Telegram Charges	200	200	200	310
		Railway Charges	150	150	150	119
		Office Expenses and Miscellaneous	1,100	1,100	1,100	1,175
		Hill Journey Charges—				
		Rents, Rates, and Taxes	250	270	250	208
		Contingencies and Miscellaneous	184	170	184	140
		Total Contingencies	3,054	2,890	3,004	3,027
		Total Superintendence	43,450	47,500	43,300	44,495

19 B.—LAW AND JUSTICE—JAILS—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Jails—*contd.*	Rs.	Rs.	Rs.	Rs.
		SALARIES.				
		Central Jails.				
6	6	Superintendents - -	66,000	66,500	63,600	62,984
18	24	Jailors - - -	31,500	31,200	30,000	30,728
		Total Central Jails	97,500	97,700	93,600	93,712
		District Jails.				
43	43	Superintendents (Allowance 50, 75, 100 and 150)- - - -	44,000	44,000	42,900	42,062
72	73	Jailors - - - -	40,500	39,000	42,000	37,999
		Total District Jails -	84,500	83,000	84,900	80,061
		Reformatory School and Settlements.				
3	3	Superintendents - - -	3,000	5,420	3,000	1,915
3	3	Overseers - - - -	1,680	1,680	1,680	1,581
3	3	Matrons - - - -	1,740	1,500	1,740	1,675
		Total Reformatory School and Settlement -	6,420	8,600	6,420	5,171
		TOTAL SALARIES -	1,88,420	1,89,300	1,84,920	1,78,944
		CLERICAL ESTABLISHMENT.				
54	54	Clerks (less than 200), Central Jails -	12,000	10,000	12,000	10,938
169	169	Ditto ditto, District Jails -	24,000	23,700	24,240	23,272
15	18	Ditto and Teachers—Reformatory School and Settlements.	4,300	2,900	3,360	2,686
		TOTAL CLERICAL ESTABLISHMENT -	40,300	36,600	39,600	36,896
		WARDERS' ESTABLISHMENT.				
645	660	Warders—Central Jails - -	49,000	49,000	47,300	47,892
1,168	1,173	Ditto District Jails - -	88,000	88,000	86,400	86,445
20	25	Ditto District Jails, Lock-ups -	1,600	1,300	1,200	1,198
45	49	Guards—Reformatory School & Settlements	4,500	4,500	4,200	3,921
		TOTAL WARDERS' ESTABLISHMENT -	1,43,100	1,42,800	1,39,100	1,39,456
		MENIAL AND OTHER ESTABLISHMENT.				
3	3	Extra Servants, District Jails - -	200	50	200	30
5	4	Servants, ditto Lock-ups -	400	500	500	317
42	45	Sweepers and Water-bearers, Magistrates' Lock-ups - - -	1,700	2,300	1,600	1,970
5	12	Servants, Reformatory School and Settlements - - - -	300	300	300	150
		TOTAL MENIAL AND OTHER ESTABLISHMENT -	2,600	3,150	2,600	2,467
		SUPPLIES AND SERVICES.				
		Central Jails.				
		Rations (12,360 Prisoners) - - -	2,40,000	2,35,300	2,30,000	2,54,141
		Clothing and Bedding (12,360 Prisoners) -	28,000	29,000	26,000	30,048
		Transportation Charges - - -	3,700	3,100	3,100	3,761
		Purchase of Tents - - - -	1,000	1,000	1,000	750
		Total Central Jails -	2,72,700	2,68,400	2,60,100	2,88,700
		District Jails.				
		Purchase of Tents - - - -	1,500	1,500	1,500	1,125
		Rations (14,639 Prisoners) - - -	2,70,000	2,60,800	2,60,000	2,85,166
		Clothing and Bedding (14,639 Prisoners) -	29,000	29,000	29,000	30,015
		Passage-money of Convicts - - -	9,000	7,800	10,000	8,997
		Total District Jails -	3,09,500	2,99,100	3,00,500	3,25,303
		District Jail, Lock-ups.				
		Rations (1,634 Prisoners) - - -	22,800	23,500	23,000	22,507
		Clothing and Bedding (1,634 Prisoners) -	1,000	1,200	1,000	1,123
		Total District Jail, Lock-ups -	23,800	24,700	24,000	23,630
		Magistrates' Lock-ups.				
		Rations (1,343 Prisoners) - - -	28,000	28,500	28,000	31,547
		Clothing and Bedding (1,343 Prisoners) -	1,200	1,200	1,400	1,020
		Total Magistrates' Lock-ups -	29,200	29,700	29,400	32,567
		Reformatory School and Settlements.				
		Rations (850 Prisoners)- - - -	16,500	15,600	16,000	13,074
		Clothing and Bedding (850 Prisoners) - -	3,000	1,800	3,000	928
		Passage-money of Convicts - - -	100	100	150	...
		Total Reformatory School and Settlements -	19,600	17,500	19,150	14,002
		TOTAL SUPPLIES AND SERVICES -	6,54,800	6,39,400	6,33,150	6,84,202

19B.—LAW AND JUSTICE—JAILS—*continued.*

Numbers. 1892-93	Numbers. 1893-94	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Jails—*contd.*	Rs.	Rs.	Rs.	Rs.
		HOSPITAL CHARGES.				
		Central Jails.				
18	18	Native Doctors and Compounders -	6,700	6,200	8,000	6,016
		Hospital Medicines - - -	2,300	3,500	2,000	2,383
		Diet of Patients - - -	12,500	15,000	10,000	13,750
		Other Charges - - -	...	300	...	114
		Total Central Jails -	21,500	25,000	20,000	22,263
		District Jails.				
44	45	Native Doctors and Compounders -	17,500	15,000	22,000	14,678
		Hospital Medicines - - -	3,800	4,400	3,800	4,721
		Diet of Patients - - -	15,600	16,000	13,000	15,820
		Total District Jails -	36,900	35,400	38,800	35,219
		District Jail, Lock-ups.				
		Hospital Medicines - - -	200	200	200	154
		Diet of Patients - - -	800	900	800	889
		Total District Jail, Lock-ups -	1,000	1,100	1,000	1,043
		Magistrates' Lock-ups.				
		Hospital Medicines - - -	150	200	150	169
		Diet of Patients - - -	370	200	450	182
		Total Magistrates' Lock-ups -	520	400	600	351
		Reformatory School and Settlements.				
		3 Native Doctors - - - -	660	780	660	780
		Allowance to Native Doctor - - -	120	170	120	
		Hospital Medicine - - - -	200	150	120	200
		Diet of Patients - - - -	1,100	1,000	800	975
		Total Reformatory School and Settlements -	2,080	2 100	1,700	1,955
		TOTAL HOSPITAL CHARGES -	62,000	64,000	62,100	60,831
		ALLOWANCES.				
		Travelling Allowances—Central Jails - -	600	600	600	305
		Ditto ditto District Jails -	600	900	600	678
		Ditto ditto Reformatory School and Settlements - -	100	50	100	43
		TOTAL ALLOWANCES -	1,300	1,550	1,300	1 026
		CONTINGENCIES.				
		Postage Charges—				
		Central Jails - - - -	600	650	600	615
		District Jails - - - -	1,700	1,750	1,750	1,788
		Reformatory School - - -	90	90	100	67
		Telegram Charges—				
		Central Jails - - - -	70	100	70	118
		District Jails - - - -	150	160	200	146
		Reformatory School and Settlements - -	30	20	30	7
		Rates and Taxes—District Jails - - -	1,000	1,000	...	...
		Ditto Lock-ups - - -	...	...	...	...
		Country Stationery (Central Jails) - -	150	150	150	153
		Ditto (Reformatory School and Settlements) - - -	40	40	50	29
		Office Expenses and Miscellaneous—				
		Central Jails - - - -	11,000	14,000	10,000	13,571
		District Jails - - - -	13,000	14,640	12,000	15,111
		District Jail, Lock-ups - - -	700	600	700	556
		Magistrates' Lock-ups - - -	2,500	2,500	2,600	2,577
		Reformatory School and Settlements - -	2,000	3,000	2,000	3,251
		TOTAL CONTINGENCIES -	33,030	38,700	30,250	37,989
		TOTAL SUPERINTENDENCE - -	43,450	47,500	43,300	44,495
		TOTAL CENTRAL JAILS - -	4,65,120	4,65,600	4,44,420	4,78,267
		TOTAL DISTRICT JAILS - -	5,59,550	5,47,700	5,49,590	5,68,053
		TOTAL DISTRICT JAIL, LOCK-UPS - -	27,500	28,200	27,400	26,744
		TOTAL MAGISTRATES' LOCK-UPS - -	33,920	34,900	34,200	37,465
		TOTAL REFORMATORY SCHOOL AND SETTLEMENTS	39,460	39,100	37,410	31,282
		Lump deduction made by Local Government -	11,69,000		11,36,320	
			5,000		*320*	
		Total Jails	11,64,000	11,63,000	11,36,000	11,86,306
		Jail Manufactures.				
		Clerical Establishment.				
12	12	Clerks (less than 200), Central Jails	4,000	3,800	4,000	3,766
7	7	Ditto ditto, District Jails	400	600	400	709
		Total Clerical Establishment -	4,400	4,400	4,400	4,475
		Allowances.				
		Commission to Jailors, Central Jails - -	...	...	...	99
		Ditto ditto, District Jails - -	...	...	...	19
		Total Allowances -		...	...	118
		Carried over	4 400	4.400	4,400	4,593

19B.—LAW AND JUSTICE—JAILS—*concluded.*

DETAILS.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Jail Manufactures—*contd.*	Rs.	Rs.	Rs.	Rs.
Brought forward -	4,400	4,400	4,400	4,593
Supplies and Services.				
Purchase of Raw Materials, Central Jails -	1,13,200	1,25,000	1,10,000	1,27,317
Ditto ditto, District Jails -	84,120	82,800	75,000	83,289
Ditto ditto, Reformatory School and Settlements - - - -	4,600	3,000	4,600	4,012
Total Supplies and Services -	2,01,920	2,10,800	1,89,600	2,14,618
Contingencies.				
Postage Charges—				
Central Jails - - - -	300	200	...	...
District Jails - - - -	350	10	...	...
Reformatory Schools, &c. - - -	30	...	...	...
Miscellaneous Charges—Central Jails - -	16,500	17,000	16,000	16,800
Ditto ditto— District Jails - -	11,500	13,590	11,000	13,237
Ditto ditto— Reformatory School and Settlements - - -	1,000	1,000	1,000	1,697
Total Contingencies -	29,680	31,800	28,000	31,734
TOTAL CENTRAL JAILS -	1,34,000	1,46,000	1,30,000	1,47 982
TOTAL DISTRICT JAILS -	96,370	97,000	86,400	97,254
TOTAL REFORMATORY SCHOOL AND SETTLEMENTS -	5,630	4,000	5,600	5,709
Total Jail Manufactures -	2,36,000	2,47,000	2,22,000	2,50,945

20.—POLICE.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Railway Police(*a*) - - - -	...	...	...	31,411
PROVINCIAL.				
Superintendence(*a*) - - - -	1,37,600	1,42,200	1,37,800	1,41,091
District Executive Force(*a*) - - -	40,12,000	37,90,000	36,70,200	36,96,573
Village Police - - - -	13,500	12,500	11,500	14 400
Special Police(*a*) - - - -	4,500	4,300	4,600	4,470
Railway Police(*a*) - - - -	1,02,000	96,000	81,000	19,789
Thuggee and Dacoity(*a*) - -	300	200	400	130
Cattle Pounds - - - -	92,000	29,700	84,400	88,639
Miscellaneous - - - -	100	100	100	17
Refunds - - - -	4,000	4,000	3,000	3,979
TOTAL PROVINCIAL -	43,66,000	41,42,000	39,93,000	39,69,088
LOCAL.				
Village Police(*a*) - - - -	25,78,000	25,65,000	25,55,000	25,38,693
TOTAL -	69,44,000	67,07,000	65,48,000	65,39,192

(*a*) Under the control of the Inspector General of Police.

DETAILS.

Numbers. 1892-93.	Numbers. 1893-94.	Superintendence.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Salaries.	Rs.	Rs.	Rs.	Rs.
1	1	Inspector-General (2,500)[4] - -	28,800	28,800	28,800	30,804
2	2	Deputy Inspectors-General (1,500) (1,200)	32,400	35,800	32,400	31,055
1	1	Personal Assistant (700) - -	8,400	8,400	8,400	8,325
		Total Salaries -	69,600	73,000	69,600	70,184
		Establishment.				
1	1	Inspector - - -	1,800	700	1,500	1,250
2	2	Clerks (200 and over) - -	6,240	29,300	6,600	29,728
31	31	" (less than 200) - -	23,100		22,740	
17	17	Foot Constables - - -	1,320	1,200	1,266	1,149
9	9	Servants - - - -	672	660	672	656
		Total Establishment -	33,132	31,860	32,778	32,783
		Allowances.				
		Travelling Allowance of Officers - -	6,000	7,000	5,500	6,784
		Ditto of Establishment -	1,590	1,800	1,500	1,948
		Hill Journey Allowances—				
		Travelling Allowance - - -	900	830	900	841
		House-rent Allowance - - -	1,000	1,020	1,000	1,403
		Total Allowances -	9,490	10,650	8,900	10,976
		Supplies and Services.				
		Purchase of Tents - - -	1,000	100	150	128
		Contingencies.				
		Office Expenses & Miscellaneous (Contract Grant) -	7,750	7,750	7,500	7,921
		Hill Journey Charges—				
		Rents, Rates, and Taxes - - -	474	450	474	23
		Contingencies and Miscellaneous - -	154	190	148	212
		Total Contingencies -	8,378	8,390	8,122	8 156
		Carried over -	1,21,600	1,24,000	1,19,550	1,22,227

20.—POLICE—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Superintendence—*contd.*	Rs.	Rs.	Rs.	Rs.
		Brought forward -	1,21,600	1,24,000	1,19,550	1,22,227
		SPECIAL BRANCH.				
		Salaries.				
1	1	Assistant Inspector-General of Police -	12,000	13,400	14,400	14,800
		Establishment.				
1	1	Clerk - - - -	1,800	1,800	1,800	1,800
		Allowances.				
		Travelling Allowance - -	1,300	2,100	1,100	1,480
		Hill Journey Allowances—				
		Travelling Allowance -	150	150	200	119
		House-rent Allowance - -	150	150	150	128
		Total Allowances -	1,600	2,400	1,450	1,727
		Contingencies.				
		Postage Charges - - - -	300	350	300	267
		Telegram Charges - - -	60	60	60	38
		Office Expenses and Miscellaneous - -	200	150	200	165
		Hill Journey Charges—				
		Contingencies and Miscellaneous - -	40	40	40	67
		Total Contingencies -	600	600	600	537
		TOTAL SPECIAL BRANCH -	16,000	18,200	18,250	18,864
		Total Superintendence -	1,37,600	1,42,200	1,37,800	1,41,091
		District Executive Force.				
		Salaries.				
		District Superintendents—				
3	4	1st Grade (1,000) - -	48,000		36,000	
...	...	2nd „ (900) - -	...		...	
7	6	3rd „ (800) - -	57,600		67,200	
10	11	4th „ (700) - -	92,400	3,62,000	84,000	3,63,278
10	13	5th „ (600) - -	93,600		72,000	
6	...	*New 5th Grade* (400) - -	...		28,800	
10	12	6th „ (500) - -	72,000		60,000	
		Assistant District Superintendents—				
1	1	City Police, Lucknow (400)	4,800		4,800	
4	8	1st Grade (350) - -	33,600	44,000	14,400	32,729
8	12	2nd „ (300) - -	43,200		24,000	
					3,91,200	
		Lump Addition -			3,800	
		Total Salaries -	4,45,200	4,06,000	3,95,000	3,96,007
		Police Force.				
		Inspectors—				
31	31	1st Grade (200) - -	74,400		77,700	
58	58	2nd „ (150) - -	1,04,400		1,05,900	
26	26	3rd „ (125) - -	39,000	3,07,000	39,000	3,12,806
80	(a)81	4th „ (100) - -	96,600		96,600	
		Local and good service allowances to Inspectors - - -	12,600		...	
		Sub-Inspectors (Armed Police).				
...	6	1st Grade (70) - -	5,040			
...	30	2nd „ (50) - -	18,000	In sub-Inspectors, Civil Police.		
...	19	3rd „ (30) - -	6,840			
		Allowances to Armed Sub-Inspectors -	3,600			
		Sub-Inspectors (Civil Police).				
166	160	1st Grade (70) - -	1,34,400		1,39,800	
317	286	2nd „ (50) - -	1,71,600		1,90,260	
225	208	3rd „ (30) - -	74,880	3,94,000	81,180	3,91,034
		Station and House allowances, etc., to Sub-Inspectors - - -	1,49,240		...	
		European Sergeants.				
3	3	1st Grade (100) - -	3,600		3,600	
2	2	2nd „ (80) - -	1,920	7,200	1,920	7,895
3	3	3rd „ (60) - -	2,160		2,160	
		Mounted Sub-Inspectors—				
2	2	1st Grade (85) - -	2,040		2,040	
2	2	2nd „ (65) - -	1,560	5,500	1,560	4,334
4	4	3rd „ (45) - -	2,160		2,160	
		Mounted Head Constables—				
4	4	1st Grade (32) - -	1,536	5,300	1,511	7,417
8	8	2nd „ (30) - -	2,880		2,830	
		Mounted Constables—				
20	20	1st Grade (27) - -	6,480		6,420	
162	162	2nd „ (25) - -	48,600	1,08,000	48,114	1,03,543
210	210	3rd „ (22) - -	55,440		54,810	
		Carried over - -	10,18,976	8,27,000	8,57,565	8,27,029
			4,45,200	4,06,000	3,95,000	3,96,007

(a) Includes one Cantonment Inspector on half pay.

20.—POLICE—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		District Executive Force—*contd.*				
		Brought forward -	4,45,200	4,06,000	3,95,000	3,96007
		Police Force—*contd.*				
		Brought forward -	10,18,976	8,27,000	8,57,565	8,27,029
		Head Constables—				
304	304	1st Grade (25) - - -	91,200	5,65,000	89,372	5,55,917
523	689	2nd „ (20) - - -	1,65,360		1,22,395	
940	942	3rd „ (15) - - -	1,69,560		1,63,337	
1,739	1,727	4th „ (10) (*a*) - -	2,07,264		1,98,470	
		Foot Constables—				
502	502	1st Grade (8) - - -	48,192	13,10,000	46,686	12,88,898
5,588	5,594	2nd „ (7) - - -	4,69,896		4,53,552	
12,199	12,209	3rd „ (6) (*b*) - -	8,79,144		8,42,511	
		Hill allowance - - -	6,000			
			30,55,592		27,73,888	
		Deduct—Probable Savings -	*99,592*		*69,888*	
		Total Police Force -	29,56,000	27,02,000	27,04,000	26,71,844
		Chunar Fort School.				
	1	Superintendent (allowance 100) -	1,200			
	1	Sergeant (100) - - -	1,200		...	...
	2	Teachers (150 and 30) - -	2,160			
	62	Cadets' subsistence allowance (10) -	7,440			
		Total Chunar Fort School -	12,000	6,000	...	...
		Establishment.				
26	27	Sweepers for Police Lines - -	950	1,000	900	910
		Allowances.				
		Travelling Allowance of Officers - -	33,000	34,000	33,000	33,873
		Ditto of Police Force - -	41,000	41,000	38,000	46,371
		Total Allowances -	74,000	75,000	71,000	80,244
		Supplies and Services.				
		Clothing of Provincial Constabulary Police -	1,81,000	2,63,000	1,66,000	2,18,118
		Clothing of Municipal, Cantonment and Town Constabulary Police and Chowkidars - -	60,000		57,900	41,285
		Arms and Accoutrements - - -	40,000	90,000	42,000	31,277
		Repairs of Arms - - - -	12,000	12,000	12,000	11,730
		Railway Fare and Carriage of Police Escorts -	51,000	52,000	47,000	56,283
		Secret Service Money - - -	700	700	800	468
		Telephone Charges - - -	5,000	3,000	3,000	...
		Rewards for Meritorious Services - -	7,000	9,000	6,000	12,101
		Rewards for Apprehension of Proclaimed Offenders	5,000	9,000	4,000	8,187
		Purchase of Tents - - -	3,500	2,500	2,200	3,480
		Total Supplies and Services -	3,65,200	4,41,200	3,40,900	3,82,929
		Contingencies.				
		Purchase of Books - - - -	...	100	...	120
		Lodgings - - - -	3,600	3,600	3,500	3,508
		Office Expenses and Miscellaneous (Contract Grant)	67,000	67,000	67,000	68,913
		Total Contingencies -	70,600	70,700	70,500	72,541
		Hospital Charges.				
15	15	Native Doctors - - -	4,400	4,400	4,300	4,324
43	43	Compounders and Leechmen -	5,300	5,200	5,400	5,170
66	66	Hospital Orderly Peons - -	4,000	4,000	4,000	3,951
60	61	Bhistees, Cooks, and Sweepers - -	3,300	3,300	3,300	3,264
		Cost of Bazar Medicines - - -	2,100	2,100	2,100	2,004
		European Medicines supplied by the Mily. Dept. -	3,000	1,400	2,800	2,364
		Miscellaneous - - - -	...	6,400	...	1
		Total Hospital Charges -	22,100	26,800	21,900	21,078
		General Police.				
118	135	Extra Guards - -	15,000	10,500	12,000	17,648
		Cost of Clothing - - -	500	100	500	...
		Rewards to Constables - -	11,000	12,400	11,000	12,783
		Miscellaneous - -	700	600	300	941
		Total General Police -	27,200	23,600	23,800	31,372
		Other Police.				
232	224	Magistrates' Guards - -	12,850	13,000	13,300	13,096
180	172	Distillery Guards - - -	14,400	14,000	14,400	15,265
75	75	Superintendents' Orderly Peons -	4,400	4,300	4,400	4,242
60	60	Canal Chowkidars - - -	3,100	3,100	3,100	3,036
		Temporary Guards - - -	4,000	3,300	7,000	4,009
		Total Other Police -	38,750	37,700	42,200	39,648
		Total District Executive Force -	40,12,000	37,90,000	36,70,200	36,06,573

(*a*) Includes one Head Constable at R12 per mensem.
(*b*) Includes R96 on account of Lance allowance.

20.—POLICE—*continued.*

Numbers. 1892-93	Numbers. 1893-94	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Village Police.	Rs.	Rs.	Rs.	Rs.
		VILLAGE POLICE, PROVINCIAL.				
	53	Road Chowkidars, Lucknow - -	2,050	2,200	(a)	(a)
		Clothing of Road Chowkidars - -	150			
		Rewards to Chowkidars (Oudh) -	11,000	9,800	11,000	14,340
		Petty Construction and Repairs -	200	480	400	...
		Belts and Badges for Chowkidars -	100	20	100	60
		TOTAL VILLAGE POLICE, PROVINCIAL -	13,500	12,500	11,500	14,400
Numbers. 1892-93.	Numbers. 1893-94.	VILLAGE POLICE, LOCAL.				
59,648	59,746	Chowkidars (Local Rate, N.-W. P.) -	20,30,000	20,28,000	21,65,000	21,63,177
		Rewards to Chowkidars (Local Rate) -	8,700	9,000	8,200	10,274
		Miscellaneous (Local Rate) - -	900	2,700	400	545
		Petty Construction and Repairs (Local Rate)	5,000	5,000	5,000	4,402
13,156	13,589	Village and Road Chowkidars (Village Chowkidari, Oudh) - - -	3,60,000	3,54,000	3,74,000	3,58,432
9	9	Clerks and Mohurirs (Village Chowkidari, Oudh) - - - -	1,400	1,500	1,400	1,428
		Miscellaneous (Village Chowkidari) -	1,000	800	1,000	436
		Clothing Charges of Chowkidars -	1,59,000	1,59,000	(a)	(a)
		Good-conduct allowance to Rural Police -	12,000	5,000	...	...
		TOTAL VILLAGE POLICE, LOCAL -	25,78,000	25,65,000	25,55,000	25,38,694
		Total Village Police -	25,91,500	25,77,500	25,66,500	25,53,094
Numbers. 1893-94.		**Special Police.**				
		INFANTICIDE CHARGES.				
20		Police Force - - - -	4,000	4,000	3,800	4,284
...		Clerks - - - - -	...	...	...	...
...		Servants - - - -	...	...	...	...
		Clothing - - - -	100	50	80	3
		Rewards - - - -	400	250	720	...
		Stationery - - - -				143
		Other Contingencies - - -				40
		Total Special Police -	4,500	4,300	4,600	4,470
Numbers. 1892-93.	Numbers. 1893-94.	**Railway Police.**		Provincial.		Imperial.
		EAST INDIAN RAILWAY, PROVINCIAL.				
		Salaries.				
1	1	Share of Salary of Deputy Inspector-General (1,000) - -	4,508	3,900	3,497	4,865
		Police Force.				
4	4	Inspectors (225, 200, & 2—175) -	9,300	8,700	8,700	2,718
6	6	Sub-Inspectors (3—75 & 3—50) -	4,500	4,500	4,320	1,728
9	9	European Constables and Sergeants (2—100, 5—80, & 2—60) - -	8,640	9,000	8,640	2,317
36	37	Head Constables (8—25, 12—20, & 17—15) - - - -	8,340	6,200	6,480	1,843
149	152	Constables (40—10, 72—8, & 40—6) -	14,592	14,000	13,857	3,813
		Total Police Force -	45,372	42,400	41,997	12,419
		Establishment.				
		Office Establishment.				
13	14	Clerks (less than 200) - -	3,922	3,900	2,959	1,132
4	5	Servants - - -				26
		Total Office Establishment -	3,922	3,900	2,959	1,158
		Watch and Ward Establishment.				
2	356	Jamadars - - -	23,000	22,000	206	...
173		Chowkidars - - -			12,776	8,380
		Total Watch and Ward Establishment-	23,000	22,000	12,982	8,380
		Total Establishment -	26,922	25,900	15,941	9,538
		Carried over -	76,802	72,200	61,435	26,822

(a) Included in "Chowkidars."

20.—POLICE—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Railway Police—*contd.*	Rs.	Rs.	Rs.	Rs. Imperial.
East Indian Railway—*contd.*				
Brought forward -	76,802	72,200	61,435	26,822
Allowances.				
Travelling Allowances of Officers - -	649	600	556	281
Ditto of Sub-Officers - -	2,000	2,600	2,000	1,176
House-rent Allowances - - -	5,647	4,500	5,666	2,925
Total Allowances -	8,296	7,700	8,222	4,382
Supplies and Services.				
Clothing and Great Coats - - -	1,976	3,000	1,946	599
Rewards - - - -	200	200	180	51
Total Supplies and Services -	2,176	3,200	2,126	650
Contingencies.				
Postage Charges - - -	150	200	120	54
Telegram Charges - - -	24	20	24	16
Rents, Rates, and Taxes - - -	451	300	342	—*984*
Country Stationery - - -	100	150	100	191
Other Contingencies - - -	1,500	1,000	1,500	280
Total Contingencies -	2,225	1,670	2,086	—*443*
	89,499	84,770	73,869	
Deduct—$\frac{7}{10}$ths of the cost recoverable from the Railway-	*62,650*	*59,370*	*51,869*	
Total East Indian Railway, Provl. -	26,849	25,400	22,000	31,411
Oudh and Rohilkhand Railway, Provincial.				
Salary.				
Share of Salary of Deputy Inspector-General - - -	3,145	2,500	2,796	...
Share of Salary of Supdt., Northern Division	4,734	3,600	...	...
Total Salaries -	7,879	6,100	2,796	...
Police Force.				
4 / 4 Inspectors (200, 175, & 2—150) -	8,100	6,100	6,600	...
5 / 5 Sub-Inspectors (75 & 4—50) -	3,300	2,800	3,000	...
1 / 1 European Sergeant (60) - -	720	600	720	...
30 / 30 Head Constables (6—25, 10—20, & 14—15)	6,720	4,900	5,400	...
131 / 131 Constables 36—10, 59—8, & 36—6) -	12,576	11,000	12,183	...
Total Police Force -	31,416	25 400	27,903	...
Establishment.				
— / — Share of Office Establishment -	2,220	1,900	1,680	...
242 / 242 Watch and Ward Establishment -	20,400	20,400	20,400	...
Allowances.				
Travelling Allowance of Officers - -	1,242	900	336	...
Leave Allowance on share of pay of Assistant Inspectors-General at 5 per cent. - -	...	...	140	...
Travelling Allowance of Sub-Officers - -	1,200	1,100	1,200	...
House-rent Allowance - - -	4,154	3,100	864	...
Total Allowances -	6,596	5,100	2,540	...
Supplies and Services.				
Clothing - - - -	1,368	5,000	1,368	...
Great Coats - - - -	256	...	256	...
Rewards - - - -	360	360	360	...
Total Supplies and Services -	1,984	5,360	1,984	...
Contingencies.				
Telegram Charges - - -	24	20	24	...
Postage Charges - - -	120	120	60	...
Office Rent - - - -	315	300	300	...
Country Stationery - - -	120	100	100	...
Other Charges - - - -	1,200	2,200	860	...
Total Contingencies -	1,779	2,740	1,344	...
Total -	72,274	67,000	58,647	...
Deduct—Amount chargeable to Oudh and Rohilkhand Railway - - -	*20,400*	*20,400*	*20,400*	...
Amount chargeable to 20—Police Provincial -	51,874		38,247	...
Deduct—For rounding - - -	*74*	-	*247*	...
Total Oudh and Rohilkhand Railway, Provl. -	51,800	46,600	(*a*) 38,000	...

(*a*) Charges hitherto wholly debited to the Railway now brought on to the Civil Department.

20.—POLICE—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Railway Police—*contd.*				
		DELHI-UMBALA AND KALKA RAILWAY.				
		Salaries.				
		Share of Salary of Deputy Inspector-General - - - -	832	500	...	...
		Police Force.				
—	1	Inspector (175) - - -	2,100	1,200	...	...
—	2	Sub-Inspectors (75 & 50) - -	1,500	900	...	...
—	1	European Sergeant (80) - -	960	600	...	...
—	7	Head Constables (3—20 & 4—15) -	1,440	800	...	...
—	25	Constables (6—10, 13—8, & 6—6) -	2,400	1,500	...	...
		Total Police Force -	8,400	5,000	...	...
		Establishment.				
—	—	Share of Office Establishment - -	724	500	...	...
—	15	Watch and Ward Establishment -	1,068	750	...	...
		Allowances.				
		Travelling Allowance of Officers - -	120	80	...	..
		Travelling Allowance of Sub-Officers - -	440	400	...	...
		House-rent Allowance - - -	1,073	700	...	...
		Total Allowances -	1,633	1,180	...	...
		Supplies and Services.				
		Clothing and Great Coats - - -	342	950	...	...
		Rewards - - - - -	50	30	...	...
		Total Supplies and Services -	392	980	...	..
		Contingencies.				
		Postage Charges - - - -	50	30	..	...
		Telegram Charges - - - -	10	...	...	...
		Rents, Rates, and Taxes - - -	83	60	...	...
		Country Stationery - - -	40	30	...	...
		Other Charges - - - -	450		...	..
		Total Contingencies -	633	420	...	...
			13,682	9,330	...	...
		Deduct—$\frac{7}{10}$ths of the cost recoverable from the Railway-	*9,582*	*6,530*	...	...
		TOTAL DELHI-UMBALA AND KALKA RAILWAY -	4,100	2,800	...	...
		CAWNPORE-ACHNERA RAILWAY, PROVINCIAL				
		Salaries.				
		Share of Salary of Deputy Inspector-General - - - -	634	600	1,163	291
		Police Force.				
1	1	Inspector (150) - - -	1,800	1,200	1,200	334
1	1	Sub-Inspector (50) - - -	600	600	600	154
8	8	Head Constables (25, 3—20, & 4—15) -	1,740	1,500	1,524	414
23	23	Constables (5—10, 13—8, & 5—6 -	2,208	1,700	1,863	471
		Total Police Force -	6,348	5,000	5,187	1,373
		Establishment.				
—	—	Share of Office Establishment - -	551	500	984	197
		Watch and Ward Establishment.				
46	214	Chowkidars - - -	5,000	5,000	2,952	1,469
		Carried over -	12,533	11,100	10,286	3,330

20.—POLICE—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Railway Police—*contd.*	Rs.	Rs.	Rs.	Rs.
CAWNPORE-ACHNERA RAILWAY, PROVINCIAL,—*contd.*				
Brought forward -	12,533	11,100	10,286	3,330
Allowances.				
Travelling Allowance of Officers - -	91	100	185	10
Ditto of Sub-Officers - -	500	450	300	117
House-rent Allowances - - -	1,945	1,850	1,896	421
Total Allowances -	2,536	2,400	2,381	548
Supplies and Services.				
Clothing and Great Coats - -	314	680	314	133
Contingencies.				
Postage Charges - - -	30	30	20	6
Telegram Charges - - -	10	10	10	...
Rents, Rates, and Taxes - - -	63	60	114	...
Country Stationery - - -	} 300	200	300	{ 6
Miscellaneous - - - -				53
Total Contingencies -	403	300	444	65
	15,786	14,480	13,425	
Deduct—$\frac{7}{10}$ths of the cost recoverable from the Railway - - -	*11,086*	*10,280*	*9,425*	
TOTAL CAWNPORE-ACHNERA RAILWAY, PROVINCIAL -	4,700	4,200	4,000	4,076
BENGAL AND NORTH-WESTERN RAILWAY, PROVINCIAL.				
Salaries.				
Share of Salary of Deputy Inspector-General - - - -	543	500	1,278	320
Share of Salary of Supdt., Northern Division	817	600	...	...
Total Salaries -	1,360	1,100	1,278	320
Police Force.				
1 / 1 Inspector (175) - - -	2,100	1,600	1,800	606
1 / 1 Sub-Inspector (50) - - -	600	550	600	287
5 / 5 Head Constables (25, 2—20, & 2—15) -	1,140	900	1,020	314
17 / 17 Constables (5—10, 7—8, & 5—6) -	1,632	1,300	1,377	438
Total Police Force -	5,472	4,350	4,797	1,645
Establishment.				
— / — Share of Office Establishment - -	384	400	1,081	241
Watch and Ward Establishment.				
32 / 32 Chowkidars, including Clothing -	2,472	2,500	2,472	5,287
Total Establishment -	2,856	2,900	3,553	5,528
Allowances.				
Travelling Allowance of Officers - -	214	200	203	12
Ditto of Sub-Officers - -	500	500	240	144
House-rent Allowances - - -	634	520	623	126
Total Allowances -	1,348	1,220	1,066	282
Supplies and Services.				
Clothing and Great Coats - - -	232	230	232	68
Contingencies.				
Rents - - - - -	54	50	125	...
Postage Charges - - - -	60	50	..	14
Telegram Charges - - -	10	...	...	...
Country Stationery and Oil - -	50	50	25	15
Miscellaneous Expenses - - -	300	250	275	34
Total Contingencies -	474	400	425	5
Deduct—$\frac{7}{10}$ths of the cost recoverable from the Railway - - -	11,742	10,200	11,351	
	8,242	*7,200*	*8,051*	
TOTAL BENGAL AND N.-W. RAILWAY, PROVINCIAL -	3,500	3,000	3,300	7 838
ROHILKHAND-KUMAUN RAILWAY, PROVINCIAL.				
Salaries.				
Share of salary of Deputy Inspector General	93	80	...	...
Share of Salary of Supdt., Northern Division	140	100	...	...
Total Salaries -	233	180	...	...
Police Force.				
1 / 1 Sub-Inspector (70) (*a*) - -	420	200	420	120
1 / 1 Head Constable - - -	180	100	174	55
4 / 4 Constables - - -	336	200	324	102
Total Police Force -	936	500	918	277
Carried over -	1,169	680	918	277

(*a*) Half-pay charged here, the other half is charged under Bareilly-Pilibhit Section Police Force.

20.—POLICE—*concluded.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Railway Police—*contd.*	Rs.	Rs.	Rs.	Rs.
ROHILKAND-KUMAON RAILWAY, PROVINCIAL—*contd.*				
Brought forward -	1,169	680	918	277
Establishment.				
Share of Office Establishment - -	65	50	...	...
Allowances.				
Travelling Allowance of Officers - -	86	...	50	20
Ditto of Sub-Officers - -	100	80	100	21
House-rent Allowance - - -	23	20	...	...
Total Allowances -	209	100	150	41
Supplies and Services.				
Clothing and Great Coats - - -	40	...	40	29
Contingencies.				
Office rent - - - -	9	...	...	...
Miscellaneous Contingencies - -	50	10	50	—6
	1,542	640	1,158	
Deduct—$\frac{7}{10}$ths of the cost recoverable from the Railway	*1,042*	*640*	*858*	
TOTAL ROHILKHAND-KUMAUN RAILWAY, PROVINCIAL -	500	200	300	341
ROHILKHAND AND KAMAUN RAILWAY, BAREILLY PILIBHIT SECTION.				
Salaries.				
Share of Salary of Deputy Inspector General	117	100	...	...
Share of Salary of Supdt., Northern Division	177	140	...	...
Total Salaries -	294	240	...	...
Police Force.				
— — Sub-Inspector - - -				
1 1 Head Constable - - -	420	420	420	420
7 7 Constables - - - -	180	180	174	174
	588	570	567	567
	1,188		1,161	
Deduct—Probable Savings -	8		*15*	
Total Police Force -	1,180	1,170	1,146	1,161
Establishment.				
Share of Office Establishment - -	83	50	...	...
Allowances.				
Travelling Allowance of Officers - -	67	20	20	...
Ditto of Sub-Officers - -	40	30	40	35
House-rent Allowance - - -	30	20		
Total Allowances -	137	70	60	35
Supplies and Services.				
Clothing and Great Coats - - -	44	40	44	72
Contingencies.				
Office rent - - - -	12	10	...	...
Miscellaneous Contingencies - - -	50	20	50	20
Total Contingencies -	62	30	50	20
TOTAL -	1,800			
Deduct—$\frac{7}{10}$ of the cost recoverable from the Railway -	*1,260*			
TOTAL BAREILLY PILIBHIT SECTION - -	540	1,600	1,300	1,288
INDIAN MIDLAND RAILWAY, PROVINCIAL.				
Salaries.				
1892-93 / 1893-94 — Share of Salary of Deputy Inspector-General - - -	2,040	1,800	3,266	1,808
1 1 Superintendent, Southern Division -	6,000	5,400	6,000	...
Total Salaries -	8,040	7,200	9,266	1,808
Police Force.				
2 2 Inspectors (175 & 150) - -	3,900	2,600	3,000	305
3 3 Sub-Inspectors (75 & 2—50) - -	2,100	1,500	1,560	30
— 2 European Sergeants (100 & 80) -	2,160	1,200	...	...
17 19 Head Constables (4—25, 6—20, & 9—15)	4,260	3,000	3,060	536
77 83 Constables (20—10, 43—8, & 20—6 -	7,968	6,000	7,161	1,084
Total Police Force -	20,388	14,300	14,781	1,955
Establishment.				
11 Clerks (*a*) - - - -	2,453	3,000	3,484	279
120 Watch and Ward Establishment - -	8,640	7,000	7,200	405
Total Establishment -	11,093	10,000	10,684	684
Carried over -	39,521	31,500	34,731	4,447

(*a*) Includes share of Office Establishment of Deputy Inspector General.

20.—POLICE—*concluded.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Railway Police—*contd.*	Rs.	Rs.	Rs.	Rs.
INDIAN MIDLAND RAILWAY, PROVINCIAL—*contd.*				
Brought forward	39,521	31,500	34,731	4,447
Allowances.				
Travelling Allowance of Officers - -	894	1,000	1,120	287
Ditto of Sub-Officers - -	600	550	600	69
House-rent Allowance - - -	2,814	2,500	2,485	12
Total Allowances -	4,308	4,050	4,205	368
Supplies and Services.				
Clothing and Great Coats - - -	1,036	900	940	214
Rewards - - - -	150	50	50	...
Total Supplies and Services -	1,186	950	990	214
Contingencies.				
Miscellaneous Contingencies - - -	966	1,000	905	349
	45,981	37,500	40,831	
Deduct—$\frac{7}{10}$ths of the cost recoverable from the Railway	(a) *32,281*	*26,500*	*29,731*	
TOTAL INDIAN MIDLAND RAILWAY, PROVINCIAL -	13,700	11,000	11,100	5,378
ROHILKAND AND KAMAUN RAILWAY, LUCKNOW-SITAPUR AND SERAMAU SECTION.				
Salaries.				
Share of salary of Deputy Inspector General	88	80	...	...
Share of salary of Supdt., Northern Division	132	90	...	...
Total Salaries -	220	170	...	...
Police Force.				
Numbers. 1892-93: 2; 1893-94: 2 — Head Constables (15) - - -	360	350	348	348
Numbers. 1892-93: 6; 1893-94: 6 — Constables (7) - - - -	504	490	486	486
Total Police Force -	864	840	834	834
Establishment.				
Share of Office Establishment - -	62	50	...	...
Allowances.				
Travelling Allowance of Officers - - -	85	40	50	...
Ditto of Sub-Officers - -	20	10	20	...
House-rent Allowance - - -	22	20	...	...
Total Allowances -	127	70	70	...
Supplies and Services.				
Clothing and Great Coats - - -	56	40	56	34
Contingencies.				
Office rent - - - -	9	10	...	...
Miscellaneous Contingencies - - -	40	20	40	...
Total Contingencies -	49	30	40	...
Total -	1,378			
Deduct—$\frac{7}{10}$ths of the cost recoverable from the Railway	*967*			
TOTAL LUCKNOW-SITAPUR AND SERAMAU SECTION -	411	1,200	1,000	868
TOTAL IMPERIAL SUB-HEADS -	..	...	...	31,411
TOTAL PROVINCIAL SUB-HEADS -	1,06,100	96,000	81,000	19,789
TOTAL -	1,06,100			
Lump reduction made by Government - -	*4,100*			
Total Railway Police -	1,02,000	96,000	81,000	51,200
Thuggee and Dacoity.				
Establishment.				
Numbers. 1892-93: 10; 1893-94: 9 — Approvers - - -	250	150	360	118
Supplies and Services.				
Clothing and Contingencies - -	50	50	40	12
Total Thuggee and Dacoity -	300	200	400	130
Cattle Pounds.				
Numbers. 1893-94: 862 — Pound-keepers or Mohurirs - -	41,000	43,000	38,000	39,323
Numbers. 1893-94: 429 — Herdsmen - - -	12,000	12,500	11,000	11,775
Feed of Cattle - - - -	33,400	32,200	30,300	32,540
Stationery - - - -	2,000	1,500	2,000	1,562
Contingencies - - - -	3,300	3,300	2,800	3,134
Contribution from Pounds to Municipalities -	300	200	300	305
Total Cattle Pounds -	92,000	92,700	84,400	8,639

(a) Includes a lump deduction of 94 for rounding.

22.—EDUCATION. (a)

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Provincial.	Rs.	Rs.	Rs.	Rs.
Direction	42,000	39,000	41,000	42,200
Government Colleges, General	1,27,900	1,17,300	1,20,000	1,01,722
Government Schools, General	18,000	18,000	18,000	17,871
Government Schools, Special	4,600	2,500	...	...
Grants-in-aid	2,07,000	2,30,000	2,06,000	2,08,867
Scholarships	25,000	26,000	25,000	25,612
Miscellaneous	26,000	26,000	26,000	27,050
Refunds	500	200	...	15
			4,36,000	
Lump addition			7,000	
Total Provincial	4,51,000	4,59,000	4,43,000	4,23,337
Local.				
Inspection	2,73,300	2,69,000	2,70,000	2,67,539
Government Schools, General	9,74,000	9,82,000	9,61,000	9,72,265
Government Schools, Special	47,000	49,500	43,000	47,368
Grants-in-aid	1,44,000	1,47,000	1,46,000	1,26,466
Scholarships	30,000	28,500	30,000	30,679
Refunds	1,000	(b) 11,000	.	831
	14,69,300		14,50,000	
Lump deduction	*300*		*4,000*	
Total Local	14,69,000	14,87,000	14,46,000	14,45,148
TOTAL	19,20,000	19,46,000	18,89,000	18,68,485

(a) Under the control of the Director of Public Instruction, except the charges under "Refunds."
(b) Includes Rs. 10,634 on account of refund of an erroneous credit in 1891-92.

Details.

Numbers. 1892-93.	Numbers. 1893-94.	Direction.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Salaries.	Rs.	Rs.	Rs.	Rs.
1	1	Director of Public Instruction (2,000)*	24,000	22,000	23,040	24,902
		Establishment.				
1	1	Clerk (200 and over)	3,000	11,700	3,000	11,276
17	17	Clerks (less than 200)	8,882		8,642	
7	7	Servants	480	480	480	480
			12,362		12,122	
		Deduct—Probable Savings	*62*		*322*	
		Total Establishment	12,300	12,180	11,800	11,756
		Allowances.				
		Travelling Allowance of Officers	1,500	1,200	1,500	1,644
		Ditto of Establishment	120	100	160	124
		Total Allowances	1,620	1,300	1,660	1,768
		Contingencies.				
		Clothing of Peons	...	20	20	...
		Postage Charges	1,800	1,650	1,800	1,823
		Telegram Charges	200	100	200	155
		Rents, Rates, and Taxes	720	720	720	720
		Office Expenses and Miscellaneous	1,360	1,030	1,760	1,066
		Total Contingencies	4,080	3,520	4,500	3,774
		Total Direction	42,000	39,000	41,000	42,200

Numbers. 1892-93.	Numbers. 1893-94.	Government Colleges, General.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Salaries.				
2	2	Principals (1,250)	30,000	30,000	30,000	27,673
19	19	Professors (a)	74,220	53,100	72,180	46,266
11	11	Assistant Professors	11,160	12,200	11,160	11,790
			1,15,380		1,13,340	
		Deduct—Probable Savings	*8,770*		*8,050*	
		Total Salaries	1,06,610	95,300	1,05,290	85,729
		Establishment.				
1	1	English Teacher	500	500	600	480
5	6	Writers	2,200	2,300	2,016	2,234
2	2	Librarians	1,200	1,200	1,560	1,525
30	30	Menial Servants	1,700	2,100	2,112	2,090
		Total Establishment	5,600	6,100	6,288	6,329
		Carried over	1,12,210	1,01,400	1,11,578	92,058

* Includes salary of the Professor of the Law Class in the Muir Central College.

22.—EDUCATION—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Government Colleges, General—*contd.*	Rs.	Rs.	Rs.	Rs
Brought forward -	1,12,210	1,01,400	1,11,578	92,058
Allowances.				
Allowance to Civil Surgeons for attending Educational Institutions - - -	2,400	2,400	1,680	2,390
Library Allowance - - -	1,000	1,000	1,000	1,000
Boarding House Allowances - - -	1,750	1,800	1,752	1,454
Travelling Allowance - - -	200	1,150	200	454
Total Allowances -	5,350	6,350	4,632	5,298
Contingencies.				
Rents, Rates, and Taxes - - -	6,400	4,500	...	...
Postage Charges - - - -	100	110	100	110
Telegram Charges - - - -	20	10	20	10
Stationery Charges - - -	20	...	20	5
Other Contingencies - - -	3,400	2,630	3,500	3,839
Total Contingencies	9,940	7,250	3,640	3,964
Expenditure on Furniture and Apparatus paid from the Educational Budget - -	400	2,300	150	402
Total Government Colleges, General -	1,27,900	1,17,300	1,20,000	1,01,722
Government Schools, General.				
Numbers. 1892-93 / 1893-94. — GOVERNMENT SCHOOLS GENERAL, PROVL. *SECONDARY SCHOOLS FOR BOYS AND GIRLS (ENGLISH AND VERNACULAR).* HIGH. Government School, Benares.				
Salaries.				
1 / 1 Head Master (400) - -	4,800	4,800	4,800	3,923
Establishment.				
26 / 25 Masters and Teachers - -	11,100	11,500	12,840	12,726
9 / 9 Servants - - -	480	480	480	480
— / 3 Additional Teachers - - -	1,740	1,000	...	373
	13,320		13,320	
Deduct—Probable Savings.	550		490	
Total Establishment	12,770	12,980	12,830	13,579
Allowances.				
Contingencies and Miscellaneous - -	430	220	370	369
TOTAL GOVERNMENT SCHOOLS, GENERAL, PROVINCIAL -	18,000	18,000	18,000	17,871
Numbers. 1892-93. / 1893-94. — GOVERNMENT SCHOOLS, GENERAL, LOCAL. *SECONDARY SCHOOLS FOR BOYS AND GIRLS* High and Middle Schools, English.				
Salaries.				
16 / 16 Head Masters (200 and over) -	54,330	88,000	54,810	85,729
21 / 21 Ditto (less than 200) -	30,960		30,660	
	85,290		85,470	
Deduct—Probable Savings -	290		3,470	
Total Salaries -	85,000	88,000	82,000	85,729
Establishment.				
362 / Masters and Teachers - -	1,31,262	1,30,000	1,35,342	1,26,950
195 / 350 Servants - - -	10,746	10,000	10,614	9,982
50 / 194 Additional Teachers - - -	10,536	7,600	7,092	8,658
/ 55 Additional Servants - - -	...	500	...	325
Boarding House Establishment -	5,248	5,400	5,392	5,481
Ditto ditto Temporary -	712	500	1,283	366
	1,58,504		1,59,723	
Deduct—Probable Savings -	4,104		9,723	
Total Establishment -	1,54,400	1,54,000	1,50,000	1,51,762
Allowances.				
Allowance to the Superintendent, Boarding House -	3,900	3,700	4,068	3,776
Ditto to the Medical Officer for attending Boarding House - - -	600	600	...	480
Travelling Allowance - - -	600	600	600	609
Total Allowances -	5,100	4,900	4,668	4,865
Carried over -	2,44,500	2,46,900	2,36,668	2,42,356

22—EDUCATION—*continued.*

Details.	Budget Estimate 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
GOVERNMENT SCHOOLS, GENERAL LOCAL—*contd.*				
Brought forward -	2,44,500	2,46,900	2,36,668	2,42,356
Supplies and Services.				
Prizes - - - - -	2,000	1,500	2,000	1,937
Contingencies.				
Postage Charges - - - -	600	(a)	(a)	(a)
Rents, Rates, and Taxes - - -	1,000	800	300	352
Miscellaneous (including half fee, income charges) -	13,900	14,900	15,000	13,382
Boarding House Miscellaneous, including fixed Contingent Allowance - - -	2,000	1,900	2,032	1,894
Total Contingencies -	17,500	17,600	17,332	15,628
Total High and Middle Schools, English -	2,64,000	2,66,000	2,56,000	2,59,921
Middle—Vernacular.				
Establishment.				
Numbers. 1892-93: 1,110; 1893-94: 1,172 — Teachers and Assistants - -	1,39,005	1,43,000	1,35,079	1,38,235
Numbers. 1892-93: 125; 1893-94: 131 — Servants - - - -	4,566	5,700	4,325	4,455
	1,43,571		1,39,404	
Deduct—Probable Savings -	*10,571*		*6,404*	
Total Establishment -	1,33 000	1,48,700	1,33,000	1,42 690
Allowances.				
Travelling Allowance - - -	50	50	50	33
Supplies and Services.				
Prizes - - - -	500	1,600	500	1,601
Purchase of Books - - -	750	400	750	326
Total Supplies and Services -	1,250	2,000	1,250	1,927
Contingencies.				
Country Stationery - - -	2,600	2,400	2,600	2,503
Rents, Rates, and Taxes - - -	1,600	1,850	1,600	1,830
Miscellaneous - - - -	31,500	13,000	31,500	14,322
Total Contingencies -	35,700	17,250	35,700	18,655
Total Middle—Vernacular -	1,70,000	1,68,000	1,70,000	1,63,305
TOTAL SECONDARY SCHOOLS, &c.	4,34,000	4,34,000	4,26,000	4,23,226
PRIMARY SCHOOLS FOR BOYS AND GIRLS. Low (Boys).				
Establishment.				
Numbers. 1892-93: 5,667; 1893-94: 5,640 — Masters and Teachers - -	4,80,000	4,82,850	4,99,171	4,80,300
Numbers. 1892-93: 1; 1893-94: 1 — Servant - - - -		150	48	98
			4,99,219	
Deduct—Probable Savings -			*19,219*	
Total Establishment -	4,80,000	4,83,000	4,80,000	4,80,398
Supplies and Services.				
Prizes - - - - -	10 000	12,500	10,000	12,722
Purchase of Books - - -	4,000	4,500	4,000	4,690
Total Supplies and Services -	14,000	17,000	14,000	17,412
Carried over -	4,94,000	5,00,000	4,94,000	4,97,810

(a) Included in Miscellaneous.

22.—EDUCATION—*continued.*

Details.	Budget Estimate 1893-94.	Revised Estimate, 1892-93.	Budget Estimate 1892-93.	Accounts, 1891-92.
GOVERNMENT SCHOOLS, GENERAL, LOCAL—*contd.*	Rs.	Rs.	Rs.	Rs.
Brought forward	4,94,000	5,00,000	4,94,000	4,97,810
Contingencies.				
Rents, Rates, and Taxes	3,000	2,700	3,000	2,717
Office Expenses and Miscellaneous	19,000	20,000	19,000	20,457
Total Contingencies	22,000	22,700	22,000	23,174
Petty Construction and Repairs	1,500	1,700	1,500	1,569
Furniture and Apparatus	3,500	10,600	3,500	12,880
Miscellaneous	5,000	...	...	...
Total Low (Boys)	5,26,000	5,35,000	5,21,000	5,35,433
Low (Girls).				
Establishment.				
Numbers 1892-93: 152; 1893-94: 147 — Teachers	11,863	10,200	12,055	10,727
Numbers 1892-93: 32; 1893-94: 34 — Servants	918	1,100	906	1,165
	12,781		12,961	
Deduct—Probable Savings	*781*		*961*	
Total Establishment	12,000	11,300	12,000	11,892
Supplies and Services.				
Prizes	200	200	100	161
Contingencies.				
Rents, Rates, and Taxes	700	700	700	674
Country Stationery	100	100	...	111
Miscellaneous	1,000	700	1,200	768
Total Contingencies	1,800	1,500	1,900	1,553
Total Low (Girls)	14,000	13,000	14,000	13,606
TOTAL PRIMARY SCHOOLS FOR BOYS AND GIRLS	5,40,000	5,48,000	5,35,000	5,49,039
TOTAL GOVERNMENT SCHOOLS, LOCAL	9,74,000	9,82,000	9,61,000	9,72,265
TOTAL GOVERNMENT SCHOOLS, PROVINCIAL	18,000	18,000	18,000	17,871
Total Government Schools, General	9,92,000	10,00,000	9,79,000	9,90,136
Government Schools, Special.				
GOVERNMENT SCHOOLS, SPECIAL, PROVINCIAL.				
INDUSTRIAL SCHOOLS (LUCKNOW).				
Establishment.				
Numbers 1892-93: ...; 1893-94: 8 — Teachers	3,900	1,220	...	...
Numbers 1892-93: ...; 1893-94: 4 — Servants	200	60	...	..
Total Establishment	4,100	1,280	...	...
Contingencies.				
Contingencies, etc.	500	1,220	...	...
TOTAL GOVERNMENT SCHOOLS, SPECIAL PROVINCIAL	4,600	2,500	...	...
GOVERNMENT SCHOOLS, SPECIAL LOCAL.				
TRAINING SCHOOLS.				
Normal Schools.				
Establishment.				
Numbers 1892-93: 33; 1893-94: 34 — Teachers	18,180	18,000	18,180	18,112
Numbers 1892-93: 349; 1893-94: 349 — Pupil Teachers	25,284	24,000	25,284	24,137
Numbers 1892-93: 24; 1893-94: 21 — Servants	1,296	1,250	1,440	1,513
	44,760		44,904	
Deduct—Probable Savings	*1,410*		*4,904*	
Total Establishment	43,350	43,250	40,000	43,762
Allowances.				
Allowances to Medical Officers attending Normal Schools*	540	550	540	603
Allowances to Drill and Gymnastic Master	260	250	84	250
Travelling Allowance	350	400	300	343
Total Allowances	1,150	1,200	924	1,196
Contingencies.				
Rents, Rates, and Taxes	150	150	...	...
Miscellaneous	2,350	4,900	2,076	2,410
Total Contingencies	2,500	5,050	2,076	2,410
Total Government Schools, Special, Local	47,000	49,500	43,000	47,368
Total Government Schools, Special	51,600	52,000	43,000	47,368

22.—EDUCATION—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Grants-in-aid.				
GRANTS-IN-AID, PROVINCIAL.				
To Pratt Nomination Fund - - -	839	840	839	917
PAYMENTS BY RESULTS.				
Secondary Schools—				
European Schools under Code - -	84,000	88,800	84,000	89,930
Education of European and Eurasian Indigent Children - - - -	10,000	9,000	3,000	4,245
Benares Shivala School - - -	360	360	360	182
Other Schools - - - -	1,04,252	1,00,000	1,00,052	93,001
Towards Buildings paid from the Educational Budget	7,309	25,000	18,259	19,312
For Furniture and Apparatus paid from the Educational Budget - - - -		6,000		1,280
	2,06,760		2,06,510	
Lump alteration -	240		*510*	
TOTAL GRANTS-IN-AID, PROVINCIAL -	2,07,000	2,30,000	2,06,000	2,08,867
GRANTS-IN-AID, LOCAL.				
To Local Colleges and Schools—				
Payments by results. Colleges - -	1,28,052	1,26,000	1,27,620	2,600
Secondary Schools - -				68,003
Primary Schools -				55,066
Special Schools -				350
Drawing Class at Lucknow and Meerut - -	2,960	...	...	...
Towards Buildings paid from the Educational Budget	13,100	21,000	22,180	291
For Furniture and Apparatus paid from the Educational Budget - - - -				156
	1,44,112		1,49,800	
Lump deduction -	*112*		*3,800*	
TOTAL GRANTS-IN-AID, LOCAL -	1,44,000	1,47,000	1,46,000	1,26,466
Total Grants-in-aid -	3,51,000	3,77,000	3,52,000	3,35,333
Scholarships.				
SCHOLARSHIPS, PROVINCIAL.				
In Arts Colleges - - - -	16,400	17,400	13,000	17,506
In Professional Colleges - - -	600	600	600	552
In Secondary Schools - - -	7,400	7,400	10,000	7,489
In Primary Schools - - -	600	600	1,400	65
TOTAL SCHOLARSHIPS, PROVINCIAL -	25,000	26,000	25,000	25,612
SCHOLARSHIPS, LOCAL.				
In Primary Schools - - -	25,700	24,400	25,700	26,362
In Secondary Schools - - -	4,200	4,000	4,200	4,229
In Special Schools - - -	100	100	100	88
TOTAL SCHOLARSHIPS, LOCAL -	30,000	28,500	30,000	30,679
Total Scholarships -	55,000	54,500	55,000	56,291
Miscellaneous.				
GRANTS FOR THE ENCOURAGEMENT OF LITERATURE				
Prizes for Authorships - - -	2,000	1,000	1,000	...
Purchase of Books for Rewards - -				
Patronage of the Native Press - -	5,000	5,000	5,000	7,189
	7,000	6,000	6,000	7,189
MISCELLANEOUS—				
Purchase of Books - - -	1,400	1,100	1,400	1,473
Provincial Examination Charges - -	17,500	18,820	18,500	18,153
Other Items - - - -	100	80	100	235
	19,000	20,000	20,000	19,861
Total Miscellaneous -	26,000	26,000	26,000	27,050

22.—EDUCATION—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Inspection.				
		Salaries.				
		Inspectors of Schools—				
1	1	1st Grade (1,500) - -	18,000	46,000	16,200	52,446
2	2	2nd „ (1,250) - -	30,000		30,000	
2	2	4th „ (750 and 500) -	12,000		12,000	
8	8	Assistant Inspectors (500), (220) -	22,976	24,000	22,040	21,677
47	47	Deputy Inspectors - - -	55,296	55,000	54,576	55,380
30	29	Sub-Deputy Inspectors - -	15,120	15,000	15,360	14,897
			1,53,392		1,50,176	
		Deduct—Probable Savings -	*5,392*		*4,176*	
		Total Salaries -	1,48,000	1,40,000	1,46,000	1,44,400
		Establishment.				
152	152	Clerks and Mohurirs - -	35,466	34,900	35,466	34,468
1	1	Munshi and Pandit - - -	240	240	240	467
249	250	Servants - - - -	14,610	14,500	14,550	14,307
		Extra Establishment - -	...	...	...	430
			50,316		50,256	
		Deduct—Probable Savings -	*2,316*		*2,256*	
		Total Establishment -	48,000	49,640	48,000	49,672
		Allowances.				
		Travelling Allowance of Officers - -	26,000	27,000	25,500	26,548
		Ditto of Establishment - -	5,000	5,000	5,300	4,918
		Total Allowances -	31,000	32,000	30,800	31,466
		Supplies and Services.				
		Prizes - - - -	3,000	3,900	1,900	2,018
		Purchase of Tents - - - -	1,300	1,300	1,300	...
		Total Supplies and Services -	4,300	5,200	3,200	2,018
		Contingencies.				
		Postage Charges - - - -	6,500	6,600	6,500	6,064
		Telegram Charges - - -	200	200	200	189
		Rents, Rates, and Taxes - - -	4,000	4,000	4,000	3,913
		Country Stationery - - -	1,800	1,800	1,800	1,969
		Office Expenses and Miscellaneous - -	15,000	14 800	15,000	14,799
		Total Contingencies -	27,500	27,400	27,500	26,934
		OUDH BOOK DEPÔT CHARGES.				
		Purchase of Books - -	12,000	12,000	12,000	10,616
		Postage of Educational Gazette -	300	360	500	100
		Teachers' Libraries - - -	1,000	1,000	1,000	1,082
		Other Miscellaneous Charges - - -	1,200	1,400	1,000	1,251
			14,500	14,760	14,500	13,049
		Total Inspection -	2,73,300	2,69,000	2,70,000	2,67,539

23.—ECCLESIASTICAL.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Ecclesiastical Establishment - - -	2,35,200	2,27,500	2,26,600	2,21,388
Cemetery Establishments - - -	7,800	7,500	7,400	7,413
Miscellaneous Ecclesiastical Charges - -	4,000	4,000	4,000	4,015
TOTAL -	2,47,000	2,39,000	2,38,000	2,32,816

DETAILS.

Numbers. 1892-93	Numbers. 1893-94.	Ecclesiastical Establishment.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		CHURCH OF ENGLAND. (*a*)				
		Salaries.	Rs.	Rs.	Rs.	Rs.
23	13	Senior Chaplains (800) - -	1,24,800	1,60,000	1,74,000	1,52,031
	11	Junior Chaplains (500) - -	66,000			
7	7	Ministers of the Additional Clergy Society	10,800	6,000	10,800	5,336
			2,01,600		1,84,800	
		Deduct—Probable Savings -	*31,000*		*24,800*	
		Total Salaries -	1,70,600	1,66,000	1,60,000	1,57,367
		Establishment.				
105	105	Church Establishment - -	7,400	7,400	7,200	7,398
		Allowances.				
		Visitation Allowances - - -	16,300	15,000	14,500	13,925
		Joining Allowances - - -	1,300	900	1,600	957
		Conveyance Allowance - - -	3,600	3,500	3,500	3,565
		Total Allowances -	21,200	19,400	19,600	18,447
		Contingencies.				
		Postage Charges - - - -	300	200	200	119
		Telegram charges - - - -	120	...	...	...
		Miscellaneous - - - -	5,380	4,500	5,000	4,576
		Total Contingencies -	5,800	4,700	5,200	4,695
		TOTAL CHURCH OF ENGLAND - -	2,05,000	1,97,500	1,92,000	1,87,907
		Carried over -	2,05,000	1,97,500	1,92,000	1,87,907

(*a*) Under the control of the Registrar of the Diocese, Calcutta and Lucknow.

23.—ECCLESIASTICAL—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Ecclesiastical Establishment—*continued.*	Rs.	Rs.	Rs.	Rs.
		Brought forward -	2,05,000	1,97,500	1,92,000	1,87,907
		CHURCH OF SCOTLAND.				
		Salaries.				
2	2	Chaplains (800 and 500) - -	14,400		15,600	17,193
1	1	Minister of the Additional Clergy Society -	1,800		1,800	
		Total Salaries -	16,200	15,700	17,400	17,493
		Establishment.				
7	7	Church Establishment -	408	450	408	431
		Allowances.				
		Visitation Allowances - - -	200	300	200	9
		Joining Allowance - - -	200	150	100	229
		Conveyance Allowances - - -	600	600	600	600
		Total Allowances -	1,000	1,050	900	838
		Contingencies.				
		Postage Charges - - - -	5	10	5	1
		Miscellaneous - - - -	387	390	287	346
		Total Contingencies -	392	400	292	347
		TOTAL CHURCH OF SCOTLAND -	18,000	17,600	19,000	19,109
		NON-CONFORMIST CHURCHES.				
		Capitation Grants to Non-Conformist Ministers -	11,000	10,600	14,900	13,208
		Travelling Allowance to ditto -	1,200	1,800	700	1,164
		TOTAL NON-CONFORMIST CHURCHES -	12,200	12,400	15,600	14,372
		Total Ecclesiastical Establishment -	2,35,200	2,27,500	2,26,600	2,21,388
		Cemetery Establishment.				
		Establishment.				
33	35	Care-takers in charge of Cantonment Cemeteries - - - - -	2,200	2,300	2,000	1,998
89	87	Care-takers in charge of Civil Cemeteries -	5,200	5,100	5,200	5,296
		Total Establishment -	7,400	7,400	7,200	7,294
		Contingencies.				
		Miscellaneous - - - -	400	100	200	119
		Total Cemetery Establishment -	7,800	7,500	7,400	7,413
		Miscellaneous Ecclesiastical Charges.				
		CHURCH OF ROME.				
		Allowances for Statistical Returns - -	4,000	4,000	4,000	4,015

24.—MEDICAL.

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
Medical Establishment (*a*) - - -	4,32,800	4,38,000	4,35,000	4,29,553
Hospitals and Dispensaries (*a*) - -	24,000	30,900	18,200	12,661
Sanitation and Vaccination (*b*) - -	98,300	1,03,000	93,000	89,144
Medical School and College (*a*) - -	29,000	29,000	30,000	27,078
Lunatic Asylum (*a*) - - - -	67,200	67,000	66,000	64,500
Chemical Examiner (*c*) - - -	13,600	8,000	3,660	3,659
Refunds - - - - -	100	100	140	...
TOTAL PROVINCIAL -	6,65,000	6,76,000	6,46,000	6,26,595
LOCAL.				
Medical Establishment (*a*) - -	11,000	8,000	11,000	8,208
Hospitals and Dispensaries (*a*) - -	4,13,000	4,27,000	4,02,000	4,12,313
Sanitation and Vaccination (*b*) - -	81,800	80,000	91,500	69,056
Grants for Medical Purposes (*a*) - -	10,000	11,000	9,000	11,817
Refunds - - - - -	1,200	1,000	500	1,698
TOTAL LOCAL -	5,17,000	5,27,000	5,14,000	5,03,092
TOTAL -	11,82,000	12,03,000	11,60,000	11,29,687

(*a*) Under the control of the Inspector-General of Civil Hospitals and Dispensaries.
(*b*) Under the control of the Sanitary Commissioner and Superintendent-General of Vaccination.
(*c*) Under the control of the Chemical Examiner.

24.—MEDICAL—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Medical Establishment.	Rs.	Rs.	Rs.	Rs.
		MEDICAL ESTABLISHMENT, PROVINCIAL.				
		SUPERINTENDENCE.				
		Salaries.				
1	1	Inspector-General of Civil Hospitals (2,250)	27,000	32,400	27,000	29,669
		Establishment.				
1	1	Clerk (250) - - -	3,000	6,560	3,000	6,408
7	7	Clerks (less than 200) - -	3,720		3,420	
6	6	Servants - - - -	492	500	492	492
			7,212		6,912	
		Deduct—Probable Savings -	*12*		*22*	
		Total Establishment -	7,200	7,060	6,890	6,900
		Allowances.				
		Travelling Allowance of Officers - -	2,800	2,800	2,500	2,670
		Ditto of Establishment - -	300	290	250	333
		Hill Journey Allowances—				
		Travelling Allowance - - -	230	180	300	163
		House-rent Allowances - - -	170	170	150	165
		Total Allowances -	3,500	3,440	3,200	3,331
		Contingencies.				
		Clothing of Peons - - -	...	10	10	..
		Postage Charges - - - -	800	960	750	800
		Telegram Charges- - - -	100	170	120	89
		Miscellaneous - - - -	930	1,400	1,000	1,610
		Hill Journey Charges—				
		Rents, Rates, and Taxes - - -	30	30	30	...
		Miscellaneous - - - -	40	30		4
		Total Contingencies -	1,900	2,600	1,910	2,503
		TOTAL SUPERINTENDENCE -	39,600	45,500	39,000	42,403
		DISTRICT MEDICAL OFFICERS.				
		Salaries.				
	1	Brigade-Surgeon (1,093 2-6) - -	13,118			
	2	Surgeon-Lieutenant-Colonels (1,050) -	25,200			
	5	Ditto (950) -	57,000			
	1	Surgeon-Major (850) - -	10,200			
46	20	Surgeon-Majors (750) - -	1,80,000	3,68,300	3 91,300	3,63,094
	2	Surgeon-Captains (700) - -	16 800			
	8	Ditto (550) - -	52,800			
	2	Surgeons (450) - -	10,800			
	4	Ditto (350) - -	16,800			
3	3	Assistants to Civil Surgeons (230, 210, 160)	7,200	7,200	7,200	7,200
1	1	Civil Apothecary - - -	2,400	2,400	2,400	2,068
		Allowances to Regimental Officers for Civil duty - - -	2,400	2,500	3,600	1,754
		Allowances for charge of Sub-Divisional Stations - - -	360	360	720	360
1	2	Hospital Assistant and Native Doctor -	1,080	1,040	780	1,166
			3,96,158		4,06,000	
		Deduct—Probable Savings -	*15,958*		*24,500*	
		Total Salaries -	3,80,200	3,81,800	3,81,500	3,75,642
		Establishment.				
2	2	Servants - - -	105	100	105	105
		Allowances.				
		Travelling Allowance of Civil Surgeons -	2,800	2,800	3,300	2,830
		Supplies and Services.				
		Cost of Medicine for Civil Stations - -	700	580	700	523
		European Medicines and Instruments - -	7,175	5,000	8,045	5,978
		Total Supplies and Services -	7,875	5,580	8,745	6,501
		Contingencies.				
		Postage Charges - - - -	900	900	920	869
		Telegram Charges - - - -	80	80	90	32
		Country Stationery - - -	40	40	40	35
		Miscellaneous - - - -	1,200	1,200	1,300	1,136
		Total Contingencies -	2,220	2,220	2,350	2,072
		TOTAL DISTRICT MEDICAL OFFICERS -	3,93,200	3,92,500	3,96,000	3,87,150
		TOTAL MEDICAL ESTABLISHMENT, PROVINCIAL -	4,32,800	4,38,000	4,35,000	4,29,553
		MEDICAL ESTABLISHMENT, LOCAL.				
		RESERVE MEDICAL SUBORDINATES.				
12	12	Reserve Assistant Surgeons - -	6,000	2,000	6,000	4,474
58	58	Reserve Hospital Assistants - -	4,000	5,500	4,000	3,160
		Travelling Allowance - -	1,000	500	1,000	574
		TOTAL MEDICAL ESTABLISHMENT, LOCAL -	11,000	8,000	11,000	8,208
		Total Medical Establishment -	4,43,800	4,46,000	4,46,000	4,37,761

24.—MEDICAL—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Hospitals and Dispensaries.	Rs.	Rs.	Rs.	Rs.
		MOFUSSIL HOSPITALS & DISPENSARIES, PROV. (ALLAHABAD AND RURKI).				
		Establishment.				
2	2	Compounders, Dressers and Apprentices -	204	200	204	197
—	—	Clerk - - -	24	34	24	24
11	11	Servants - - -	1,032	890	1,032	853
		Total Establishment -	1,260	1,124	1,260	1,074
		Supplies and Services.				
		Diet of Patients - - -	1,800	1,500	2,000	1,652
		Clothing of Patients - - -	500	500	550	420
		Country Medicines - - -	50	50	50	22
		European Medicines and Instruments - -	500	580	500	396
		Total Supplies and Services -	2,850	2,630	3,100	2,490
		Contingencies.				
		Postage Charges - - - -	15	20	200	122
		Office Contingencies - - -	5	10	20	3
		Other Hospital Contingencies - -	670	1,016	420	898
		Total Contingencies -	690	1,046	640	1,023
		TOTAL MOFUSSIL HOSPLS. & DISPENSARIES, PROVL.	4,800	4,800	5,000	4,587
Numbers. 1892-93.	Numbers. 1893-94.	MOFUSSIL HOSPLS. & DISPENSARIES, LOCAL.				
		Salaries.				
53	54	Assistant Surgeons - -	1,06,800	1,06,000	1,00,800	1,06,106
188	195	Hospital Assistants and Native Doctors -	89,900	87,000	86,930	87,598
			1,96,700		1,87,730	
		Deduct—Probable Savings -	700		730	
		Total Salaries -	1,96,000	1,93,000	1,87,000	1,93,704
		Establishment.				
310	325	Compounders, Dressers and Apprentices -	36,850	33,500	35,480	33,314
50	49	Clerks - - - -	10,650	10,500	10,580	10,671
712	737	Servants - - - -	30,100	28,000	28,660	27,955
			77,600		74,720	
		Deduct—Probable Savings -	3,600		1,120	
		Total Establishment -	74,000	72,000	73,600	71,940
		Allowances.				
		Travelling Allowance for visiting Dispensaries -	11,500	10,000	11,000	10,391
		Ditto for joining appointments -	1,800	1,800	1,700	1,902
		Allowances for training Midwives - -	1,080	900	900	823
		House-rent of Assistant Surgeons - -	1,140	1,400	1,175	1,360
		Total Allowances -	15,520	14,100	14,775	14,476
		Supplies and Services.				
		Diet of Patients - - -	29,000	27,000	29,500	28,921
		Clothing of Patients - - -	6,000	5,000	5,000	5,620
		Country Medicines - - -	17,000	15,600	17,225	15,683
		European Medicines and Instruments - -	35,650	47,000	35,700	43,652
		Total Supplies and Services -	87,650	94,600	87,425	93,876
		Contingencies.				
		Hospital Contingencies - - -	21,680	18,900	22,400	20,795
		Office Contingencies - - -	2,800	2,700	2,800	2,275
		Country Stationery - - -	100	300	100	96
		Miscellaneous Charges - - -	8,250	25,000	7,200	7,578
		Total Contingencies - -	32,830	46,900	32,500	30,744
		TOTAL MOFUSSIL HOSPITALS AND DISPENSARIES, LOCAL	4,06,000	4,20,600	3,95,300	4,04,740
		GRANTS TO HOSPITALS AND DISPENSARIES, PROVINCIAL.				
		Grants to Female Dispensaries - -	14,490	16,100	8,656	7,543
		Ditto Prince of Wales' Hospital, Benares -	4,428	8,900	4,428	...
		Grant to Almora Leper Asylum - -	...	1,000	.	...
		Grant to Dufferin Hospital, Lucknow - -	...	...	..	431
		Grant to Mr. Millican's Private Dispensary, Cawnpore - - - -	50	50	(a)	50
		Grant to Cawnpore Mission Industrial School Dispensary - - - -	50	50		50
			19,018		13,084	
		Lump alteration -	182		116	
		TOTAL GRANTS TO HOSPITALS & DISPENSARIES, PROVL.	19,200	26,100	13,200	8,074

(a) Provided under Hospitals and Dispensaries, Local.

24.—MEDICAL—*continued.*

Numbers. 1892-93	Numbers. 1893-94	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Hospitals and Dispensaries—*contd.*				
		GRANTS TO HOSPITALS AND DISPENSARIES, LOCAL.	Rs.	Rs.	Rs.	Rs.
		Grants-in-aid of the Leper Asylum at Dehra Dún -	3,250	2,836	3,250	4,050
		Ditto ditto at Saharanpur -	500	500	500	500
		Grants to Benares Native Hospital - -	1,281	1,281	1,281	1,281
		Allowance to Medical Establishment at Rurki -	949	863	949	826
		Grants to Female Dispensary at Allahabad -	720	720	720	720
		Ditto ditto at Gorakhpore -	...	...	...	196
		Grants-in-aid to Biramkhal Dispensary, Garhwal -	410	200	...	...
			7,110			
		Lump alteration - -	*110*			
		TOTAL GRANTS TO HOSPITALS AND DISPENSARIES, LOCAL	7,000	6,400	6,700	7,573
		TOTAL PROVINCIAL SUB-HEADS -	24,000	30,900	18,200	12,661
		TOTAL LOCAL SUB-HEADS -	4,13,000	4,27,000	4,02,000	4,12,313
		Total Hospitals and Dispensaries -	4,37,000	4,57,900	4,20,200	4,24,974
		Sanitation and Vaccination.				
		SANITATION AND VACCINATION, PROVINCIAL.				
		SUPERINTENDENCE.				
		Salaries.				
1	1	Sany. Commr. and Supdt. Genl. of Vaccn. 15,60 - - - -	18,720	21,700	17,280	16,920
3	3	Deputy Sany. Commrs. 2 (1,000) 1 (950) -	35,400	35,400	31,685	27,226
7	7	Depy. Supdts. (150, 3—100, and 3—60) -	7,560	7,600	7,560	7,559
			61,680			
		Deduct—Probable Savings -	*508*			
		Total Salaries -	61,172	64,700	56,525	51,705
		Establishment.				
13	13	Clerks (below 200) - - -	6,696	6,700	6,558	6,572
3	3	Tube fillers - - -	432	440	432	453
17	17	Servants - - -	1,020	1,020	1,020	1,020
		Total Establishment -	8,148	8,160	8,010	8,045
		Allowances.				
		Travelling Allowance of Officers - -	7,500	7,625	7,500	7,472
		Ditto of Establishment - -	1,200	1,600	920	1,490
		Total Allowances -	8,700	9,225	8,420	8,962
		Supplies and Services.				
		Medical Stores - - - -	1,500	1,400	1,500	152
		Purchase of tents - - - -	...	480	...	...
		Total Supplies and Services -	1,500	1,880	1,500	152
		Contingencies.				
		Clothing of Peon - - - -	...	15	15	...
		Tour Charges - - - -	1,800	1,800	1,800	1,889
		Fixed Contingent Allowance to Superintendent -	2,500	2,500	2,500	2,496
		Postage Charges - - - -	900	1,000	850	867
		Telegram Charges - - - -	60	100	60	55
		Country Stationery - - -	20	20	20	12
		Office Expenses and Miscellaneous - -	300	300	300	1,477
		Total Contingencies -	5,580	5,735	5,545	6,796
		TOTAL SUPERINTENDENCE -	85,100	89,700	80,000	75,660
		DISTRICT CHARGES.				
48	48	Mortuary Clerks - - -	12,570	12,670	12,380	12,873
		Travelling Allowances - -	50	50	50	23
		Contingencies - - -	580	580	570	588
		TOTAL DISTRICT CHARGES -	13,200	13,300	13,000	13,484
		TOTAL SANITATION AND VACCINATION, PROVINCIAL - - -	98,300	103,000	93,000	89,144
		SANITATION AND VACCINATION, LOCAL.				
		Establishment.				
49	49	Native Superintendents - -	12,528	12,200	12,600	12,217
739	665	Vaccinators and Assistants - -	70,838	62,500	74,500	51,718
46	47	Apprentices - - -	2,718	2,500	2,400	2,387
			86,084			
		Deduct—Probable Savings -	*6,784*			
		Total Establishment -	79,300	77,200	89,500	66,322
		Allowances.				
		Travelling Allowance - - -	100	100	50	...
		Supplies and Services.				
		Rewards to Vaccinators - - -	800	1,100	800	1,299
		Contingencies.				
		Postage Charges - - - -	900	900	840	840
		Contingencies - - - -	700	700	310	595
		Total Contingencies -	1,600	1,600	1,150	1,435
		TOTAL SANITATION AND VACCINATION, LOCAL	81,800	80,000	91,500	69,056
		Total Sanitation and Vaccination -	1,80,100	1,83,000	1,84,500	1,58,200

24.—MEDICAL—*continued.*

Numbers. 1892-93.	Numbers. 1893-94	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Medical School and College.				
		MEDICAL SCHOOL (AGRA).				
		Salaries.				
		Principal (allowance 250) - -	3,000	3,000	3,000	2,992
7	7	Lecturers (300, 250, 200, 2 allowances 100, 2—15) -	11,760	11,800	11,760	10,910
			14,760		14,760	
		Deduct—Probable Savings -	*555*		*600*	
		Total Salaries -	14,205	14,800	14,160	13,902
		Establishment.				
		Librarian - - - -	90	90	90	90
1	1	Writer - - - -	480	480	480	480
1	1	Curator of Museum - - -	240	240	240	240
3	3	Servants - - -	168	170	168	176
		Total Establishment -	978	980	978	986
		Supplies and Services.				
		Cost of Medical Stores - - -	1,000	872	1,000	277
		Scholarships - - - -	288	288	288	288
		Prizes and Rewards - - -	50	50	50	50
		Purchase of Books - - -	200	200	200	204
		Total Supplies and Services -	1,538	1,410	1,538	819
		Contingencies.				
		Postage Charges - - - -	80	80	70	81
		Telegram Charges - - -	28	30	38	26
		Miscellaneous - - - -	800	700	1,000	577
		Total Contingencies -	908	810	1,108	684
		New Civil Hospital Assistant Class - -	7,371	7,000	8,216	7,020
		Female Medical School - - -	4 000	4,000	4,000	3,667
		Total Medical School and College -	29,000	29,000	30,000	27,078
		Lunatic Asylum.				
		Salaries.				
4	4	Superintendents (allowance 250) -	12,000	12,000	12,000	13,506
2	2	Native Doctors (55 & 25) -	1,080*	1,100	1,080	1,285
		Total Salaries -	13,080	13,100	13,080	14,791
		Establishment.				
4	4	Compounders and Dressers - -	408	400	348	353
4	4	Overseers and Darogahs - -	4,800	4,800	4,800	2,792
4	3	Matrons - - - -	1,800	1,800	1,872	1,662
103	104	Guards - - - -	8,700	8,200	7,080	6,718
46	46	Clerks - - - - / Servants - - - -	2,676	2,500	2,736	295 / 2,254
			18,384		16,836	
		Deduct—Probable Savings -	*1,020*		*150*	
		Total Establishment -	17,364	17,700	16,686	14,074
		Allowance				
		Travelling Allowance - - -	20	20	...	6
		Supplies and Services.				
		Diet of Patients - - -	29,000	28,500	29,200	28,504
		Cost of Clothing - - - -	1,750	1,800	1,500	1,715
		Medicines - - - -	268	220	268	143
		European Medicines - - -	360	360	360	287
		Factory Charges - - - -	3,400	3,700	3,250	3,369
		Subsistence Allowance to discharged Lunatics -	148	100	146	86
		Total Supplies and Services -	34,926	34,680	34,724	34,104
		Contingencies.				
		Postage Charges - - - -	60	50	60	36
		Office Expenses and Miscellaneous - -	1,750	1,450	1,450	1,489
		Total Contingencies.	1,810	1,500	1,510	1,525
		Total Lunatic Asylum -	67,200	67,000	66,000	64,500

* Includes R120 on account of allowance to a Native Doctor attached to the Bareilly Lunatic Asylum.

24.—MEDICAL—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Chemical Examiner.				
Salaries.				
1. Chemical Examiner (1,000) - - -	12,000	5,760	2,400	2,400
Supplies and Services.				
Medical Stores and Chemicals - -	908	208	208	218
Fixed monthly Allowance for Establishment and Contingencies - - - -	612	612	612	612
Total Supplies and Services -	1,520	820	820	830
Contingencies.				
Postage Charges - - - -	50	50	50	40
Office-rent - - - -	...	240	360	360
Miscellaneous - - - -	30	(a) 1,130	30	29
Total Contingencies -	80	1,420	440	429
Total Chemical Examiner -	13,600	8,000	3,660	3,659
Grants for Medical Purposes.				
Local.				
Grants for training female Hospital Assistants -	400	120	...	760
District Epidemic Charges—				
Native Doctors - - - -	3,000	3,800	2,300	3,835
Medicines - - - -	5,000	5,100	5,000	5,336
Travelling Allowances - - -	600	580	700	647
Contingencies - - - -	1,000	1,400	1,000	1,239
Total District Epidemic Charges -	9,600	10,880	9,000	11,057
Total Grants for Medical Purposes -	10,000	11,000	9,000	11,817

25.—POLITICAL.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Imperial.				
Political Agents - - - -	25,800	25,000	25,900	31,135
Refugees and State Prisoners - -	1,15,200	1,15,000	1,15,100	1,27,278
Total Imperial -	1,41,000	1,40,000	1,41,000	1,58,413
Provincial.				
Political Agents - - - -	800	700	800	1,509
Durbar Presents and Allowances to Vakeels, &c.	2,000	800	2,200	1,109
Miscellaneous - - - -	2,200	2,500	2,000	2,919
Total Provincial -	5,000	4,000	5,000	5,537
TOTAL -	1,46,000	1,44,000	1,46,000	1,63,950

Details.

Numbers. 1892-93.	Numbers. 1893-94.	Political Agents.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Political Agents, Imperial.				
		Assistant to Agent, Governor General, Baroda - - - -	...	...	...	2,555
		Agency with the ex-Amir of Afghanistan, Dehra Dún.				
		Salaries.				
1	1	Political Agent - - -	18,000	18,000	18,000	21,214
1	1	Assistant - - - -	2,400	2,400	2,400	2,400
		Total Salaries -	20,400	20,400	20,400	23,614
		Establishment.				
1	1	Clerk - - - -	840	840	840	840
14*	14*	Servants - - - -	900	860	900	838
		Total Establishment -	1,740	1,700	1,740	1,678
		Carried over -	22,140	22,100	22,140	25,292

* Includes seven temporary servants for six months only.

(a) Includes a special charge of Rs. 1,033 for purchase of Bacteriological and Chemical apparatus.

25.—POLITICAL—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Political Agents.—*contd.*	Rs.	Rs.	Rs.	Rs.
AGENCY WITH THE EX-AMIR OF AFGHANISTAN, DEHRA DÚN—Brought forward	22,140	22,100	22,140	25,292
Allowances.				
Travelling Allowance	820	500	820	594
Contingencies.				
Country Stationery	20	20	80	18
Postage Charges	60	50	70	50
Telegram Charges	50	20	90	45
House-rent	1,700	1,700	1,700	1,700
Office Expenses and Miscellaneous	1,010	610	1,000	881
Total Contingencies	2,840	2,400	2,940	2,694
TOTAL AGENCY WITH THE EX-AMIR, IMPERIAL	25,800	25,000	25,900	28,580
TOTAL POLITICAL AGENTS, IMPERIAL	25,800	25,000	25,900	31,135
POLITICAL AGENTS, PROVINCIAL. POLITICAL AGENCY AT BENARES. *Establishment.* (Numbers: 1892-93 / 1893-94)				
1 / 1 Clerk	240	240	240	1,017
4 / 4 Servants	276	260	276	275
Total Establishment	516	500	516	1,292
Allowances.				
Travelling Allowance	50	20	80	12
Contingencies.				
Clothing of peons	20	...	20	In office expenses, etc.
Country Stationery	30	30	...	20
Postage Charges	20	20	20	10
Telegram Charges	30	10	30	3
Office Expenses and Miscellaneous	134	120	134	172
Total Contingencies	234	180	204	205
TOTAL POLITICAL AGENTS, PROVINCIAL	800	700	800	1,509
Total Political Agents	26,600	25,700	26,700	32,644
Refugees and State Prisoners.				
CHARGES ON ACCOUNT OF STATE PRISONERS.				
Allowance to Sardar Yahia Khan and sons (Dehra Dún)	19,200	19,200	19,200	19,200
Allowance to the Widow of Sardar Zakaria Khan	600	600	600	600
Allowance to Fateh Mohammad Khan	1,200	1,200	1,200	(a)
Allowance to the Pyinmana Prince	2,500	2,500	2,500	2,553
Allowance to other State Prisoners	7,700	7,600	7,600	11,160
TOTAL CHARGES ON ACCOUNT OF STATE PRISONERS	31,200	31,100	31,100	33,513
CHARGES ON ACCOUNT OF HIS HIGHNESS THE EX-AMIR OF AFGHANISTAN.				
Allowance to ex-Amir	60,000	60,000	60,000	70,000
Police Guard	1,250	1,200	1,200	1,309
Contingencies and Miscellaneous	3,550	3,500	3,600	3,656
TOTAL CHARGES ON ACCOUNT OF HIS HIGHNESS THE EX-AMIR OF AFGHANISTAN	64,800	64,700	64,800	74,965
CHARGES ON ACCOUNT OF AFGHAN REFUGEES DEPORTED FROM PERSIA.				
Allowance to Sardar Musa Jan	16,800	16,800	16,800	18,800
Allowance to Sardar Muhammad Akram Khan	2,400	2,400	2,400	(a)
TOTAL CHARGES ON ACCOUNT OF AFGHAN, &c.	19,200	19,200	19,200	18,800
Total Refugees and State Prisoners	1,15,200	1,15,000	1,15,100	127,278
Miscellaneous.				
Construction of Boundary Pillars	1,200	1,200	1,200	1,147
Miscellaneous Charges	1,000	1,300	800	1,772
Total Miscellaneous	2,200	2,500	2,000	2,919

(a) Provided under allowance to other State Prisoners.

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate 1892-93.	Accounts, 1891-92.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Preservation and Translation of Ancient Manuscripts	1,200	1,000	1,000	1,300
Census	...	28,000	10,000	3,70,531
Veterinary and Stallion Charges	13,800	12,000	...	...
TOTAL IMPERIAL	15,000	41,000	11 000	3,71,831
PROVINCIAL.				
Archæological Department	...	...	...	2,702
Provincial Museums	12,000	12,500	12,500	13,360
Imperial Institute	500	500	...	...
Experimental Cultivation	32,600	31,000	31,000	37,394
Cinchona Plantations	...	1,500	...	...
Public Exhibitions and Fairs	46,000	55,000	33,000	69,018
Veterinary and Stallion Charges	10,000*	10,000*	1,000	745
Botanical and other Public Gardens	89,700	88,200	88,500	88,562
Emigration	2,500	2,000	3,000	2,315
Inspector of Factories	3,000	2,000	...	...
Provincial Statistics	700	6,800	...	6,689
Examinations	...	...	...	24
Miscellaneous	3,900	2,800	3,900	3,824
Refunds	100	100	100	60
TOTAL PROVINCIAL	2,01,000	2,13,000	1,73,000	2,24,693
LOCAL.				
Public Exhibitions and Fairs	...	...	...	48
Veterinary and Stallion Charges	10,000	1,500	2,900	1,378
Botanical and other Public Gardens	1,200	1,200	1,000	1,228
Inland Labour Transport	100	200	100	235
Refunds	100	100	...	20
	11,400			
Deduct—For rounding	*400*			
TOTAL LOCAL	11,000	3,000	4,000	2,909
TOTAL	2 27,000	2,57,000	1,88,000	5,99,433

DETAILS.

Census, Imperial.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
A.—Enumeration.	Rs.	Rs.	Rs.	Rs.
I. District Charges				
II. Paper and Carriage				
Printing				
Distribution				
TOTAL II				
Total A.—Enumeration				
B.—Abstraction.				
III. Office-rent and Furniture				
Office Establishment				
Carriage of Books to Office				
Office Contingencies				
TOTAL III		28,000	2,000	
IV. Paper and Carriage				
Printing				
Distribution				
TOTAL IV			6,000	
Total B.—Abstraction		28,000	8,000	
C.—Superintendence.				
V. Allowance of Superintendent and pay of his substitute				
Travelling Allowance ditto				
TOTAL V				
VI. Superintendent's Establishment				
Superintendent's Office rent and Contingencies				
TOTAL VI			2,000	
Total C.—Superintendence			2,000	
Total Census		28,000	10,000	3,70,531

* Under recent orders of the Local Government these charges will be debited to *Local*.

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.		Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Provincial Museums.				
		Museum Charges (Nazul) - - -	1,500	1,500	1,500	1,200
		Ditto (Margin) - - -	10,500	11,000	11,000	12,160
		Total Provincial Museums -	12,000	12,500	12,500	13,360
		Experimental Cultivation.				
		EXPERIMENTAL FARMS.				
		CAWNPORE FARM.				
		Establishment.				
1	1	Superintendent - - -	1,480	1,700	780	309
4	4	Clerks - - -	720	720	720	515
		Servants - - -	108	108	108	108
15	15	Gardeners and Labourers - -	888	852	888	852
8	7	Apprentices - - -	1,560	1,570	1,560	2,199
		Total Establishment -	4,756	4,950	4,056	3,983
		Allowances.				
		Conveyance Allowance - - -	300	300	300	300
		Supplies and Services.				
		Manure - - - - -	250	250	200	263
		Purchase and Repairs of Dead Stock - -	550	500	590	544
		Purchase of Seeds - - - -	300	300	300	173
		Rent of Farm land due to Zemindars - -	1,400	1,400	1,400	1,984
		Purchase and Feed of Cattle - - -	400	700	300	337
		Experimental Machinery - - -	1,640	1,600	2,000	1,744
		Total Supplies and Services.	4,540	4,750	4,790	5,045
		Contingencies.				
		Office Expenses and Miscellaneous - -	4,504	4,000	4,754	4,449
		Agricultural and Kanungo School.				
		Agricultural and Kanungo School, Cawnpore (Moiety) -	1,440	(a)	(a)	(a)
		TOTAL CAWNPORE FARM -	15,540	14,000	13,900	13,777
		GHAZIPUR FARM.				
		Contingencies - - - -	...	...	...	7,764
		KUMAON ORCHARDS.				
		Establishment - - - -	2,036	2,000	2,036	2,267
		Contingencies - - -	1,064	1,000	1,064	537
		TOTAL KUMAON ORCHARDS -	3,100	3,000	3,100	2,804
		TOTAL EXPERIMENTAL FARMS -	18,640	17,000	17,000	24,345
		AGRICULTURAL EXPERIMENTS.				
		Well Experiments and Workshops - -	5,600	3,800	7,000	5,603
		Reclamation of Waste Lands - - -	5,400	6,500	5,400	7,000
		Dairy Experiment - - - -	900	3,100	900	446
		Miscellaneous Experiments - - -	1,430	300	700	...
		Agricultural Show - - -	630	300	...	...
		TOTAL AGRICULTURAL EXPERIMENTS -	13,960	14,000	14,000	13,049
		Total Experimental Cultivation -	32,600	31,000	31,000	37,394

(a) Included in Patwari School Establishment under 3—Land Revenue.

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Cinchona Plantations.	Rs.	Rs.	Rs.	Rs.
Salaries.				
Quinologist - - - -	...	1,500	...	...
Public Exhibitions and Fairs.				
PUBLIC EXHIBITIONS AND FAIRS, PROVINCIAL.				
Local Exhibitions and Fairs - - -	2,400	3,000	8,000	880
Hardwar and Magh Fairs - - -	33,000	42,600	15,000	58,082
Cattle and Horse Fairs (Nazul) - -	10,600	10,000	10,000	10,056
TOTAL PUBLIC EXHIBITIONS AND FAIRS, PROVINCIAL -	46,000	55,600	33,000	69,018
PUBLIC EXHIBITIONS AND FAIRS, LOCAL.				
Local Exhibitions and Fairs (Local Rate) -	...	...	...	48
Total Public Exhibitions and Fairs -	46,000	55,600	33,000	69,066
Botanical and other Public Gardens.				
BOTANICAL GARDENS, PROVINCIAL.				
Salaries.				
Superintendent (350) - - (Numbers: 1892-93. 1; 1893-94. 1)	4,200	4,200	4,200	4,200
Establishment.				
Gardeners and Assistants - - (Numbers: 1892-93. 81; 1893-94. 81)	5,304	5,100	5,304	5,167
Clerks - - - - (Numbers: 1892-93. 2; 1893-94. 2)	720	700	720	650
Servants - - - - (Numbers: 1892-93. 8; 1893-94. 8)	648	800	648	647
Temporary Establishment - -	1,000	900	1,000	948
Total Establishment -	7,672	7,500	7,672	7,412
Allowances.				
Travelling Allowance - - -	600	300	300	300
Supplies and Services.				
Purchase of Seeds for Soldiers' Garden - -	1,400	1,900	1,400	1,697
Purchase and Feed of Live-stock - -	900	900	900	900
Ditto of Manure - - -	200	200	200	310
Maintenance of Premises - - -	500	...	500	...
Total Supplies and Services -	3,000	3,000	3,000	2,907
Contingencies.				
Postage Charges - - - -	300	300	300	305
Contingencies and Miscellaneous - -	2,765	3,000	2,765	2,846
Land Rent - - - -	463	500	463	...
Total Contingencies -	3,528	3,800	3,528	3,151
TOTAL BOTANICAL GARDENS, PROVINCIAL -	19,000	18,800	18,700	17,970
ENDOWED GARDENS, ALLAHABAD, PROVINCIAL.				
Superintendent - -	4,500	4,500	4,500	4,500
Establishment - - - - } Contingent Charges - - - }	1,600	1,600	1,600	1,600
TOTAL ENDOWED GARDENS, &c., PROVINCIAL -	6,100	6,100	6,100	6,100
MEMORIAL GARDEN AT CAWNPORE, PROVINCIAL.				
Superintendent - - - - } Establishment - - - - }	2,200	2,200	2,200	{ 1,200 890
Contingent Charges - - -	3,100	3,100	3,200	2,727
TOTAL MEMORIAL GARDEN, &c., PROVINCIAL -	5,300	5,300	5,400	4,817
Carried over -	30,400	30,200	30,200	28,887

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Botanical and other Public Gardens—*contd.*	Rs.	Rs.	Rs.	Rs.
Brought forward	30,400	30,200	30,200	28,887
Taj Gardens, Agra. (Numbers 1892-93 / 1893-94)				
Salaries.				
1 / 1 Superintendent (300)	3,600			
Establishment.				
141 Garden Establishment	6,404			
Variable Labour	680			
Total Establishment	7,084			
Allowances.				
Superintendent's Carriage Allowances	240			
Supplies and Services.				
Purchase of Seeds and Plants	200			
Ditto and Feed of Live-stock	2,640			
Ditto of Manure	...			
Maintenance of Premises	200			
Special Grant for Garden Improvements	...			
Total Supplies and Services	3,040	(a)	(a)	(a)
Contingencies.				
Postage charges / Stationery	40			
Flower Show charges	350			
Miscellaneous	1,646			
Total Contingencies	2,036			
Total Taj Gardens	16,000			
Nazul Gardens, Provincial.				
Garden Establishment (Nazul)	10,000	17,900	20,000	21,085
Ditto Contingencies (do.)	13,000	20,200	18,000	18,611
Alfred Park Charges (do.)	3,000	2,500	3,000	3,000
Total Nazul Gardens, Provincial	26,000	40,600	41,000	42,696
Horticultural Garden, Lucknow, Provincial—(Margin and Nazul.) (Numbers 1892-93 / 1893-94)				
Salaries.				
1 / 1 Superintendent (250) (b)	3,000	3,000	3,000	3,000
Establishment.				
39 / 39 Gardeners and Assistants	2,346	2,300	2,346	2,323
1 / 1 Clerk				
1 / 1 Servant	552	480	552	480
School for Native Gardeners		130		130
Variable Labour	1,150	790	1,128	676
Total Establishment	1,700	1,800	1,700	1,952
	5,748	5,500	5,726	5,561
Allowances.				
Travelling Allowance	150	100	170	133
	8,898	8,600	8,896	8,694
Carried over	72,400	70,800	71,200	71,583

(a) Provided under Nazul Gardens.
(b) Half pay charged to Nazul.

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*concluded.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Botanical and other Public Gardens—*concld.*	Rs.	Rs.	Rs.	Rs.
Brought forward	72,400	70,800	71,200	71,583
	8,898	8,600	8,896	8,694
Supplies and Services.				
Purchase of Seeds and Plants	2,530	3,100	2,530	2,604
Ditto of Live-stock	300	150	300	125
Ditto of Manure	75	50	75	60
Maintenance of Premises	400	500	400	268
Total Supplies and Services	3,305	3,800	3,305	3,057
Contingencies.				
Postage Charges	150	150	150	202
Miscellaneous	2,947	2,950	2,949	3,047
Total Contingencies	3,097	3,100	3,099	3,249
TOTAL HORTICULTURAL GARDEN, LUCKNOW, PROVINCIAL	15,300	15,500	15,300	15,000
ARNIGARH GARDENS, PROVINCIAL. (Numbers: 1892-93. 16; 1893-94. 16)				
Establishments	1,236	1,200	1,236	1,216
Contingencies	764	700	764	763
TOTAL ARNIGARH GARDENS, PROVINCIAL	2,000	1,900	2,000	1,979
TOTAL PROVINCIAL SUB-HEADS	89,700	88,200	88,500	88,562
BOTANICAL AND OTHER PUBLIC GARDENS, LOCAL.				
Nursery Gardens in Oudh (Local Rate)	1,200	1,200	1,000	1,228
Total Botanical and other Public Gardens	90,900	89,400	89,500	89,790
Provincial Statistics.				
Village Directory and other Statistics	...	6,500	...	6,689
Ethnographical Enquiries	700	300	...	...
Total Provincial Statistics	700	6,800	...	6,689
Miscellaneous.				
PROVINCIAL.				
Library Allowance (Margin)	240	240	240	200
Ditto (Nazul)	3,600	2,500	3,600	3,600
Miscellaneous	60	60	60	24
Total Miscellaneous	3,900	2,800	3,900	3,824

27.—TERRITORIAL AND POLITICAL PENSIONS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Territorial and Political Pensions	9,90,000	9,90,000	9,41,000	7,14,628
Charitable Allowances	85,000	85,000	80,000	88,320
TOTAL	10,75,000	10,75,000	10,21,000	8,02,948

27.—TERRITORIAL AND POLITICAL PENSIONS—*continued.*

DETAILS.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Territorial and Political Pensions.	Rs.	Rs.	Rs.	Rs.
Ex-Royal Family of Oudh.				
Exceeding Rs. 5,000 per annum—				
Malka Do-álam Nawab Tajdar Bahu - -	18,000	18,000	18,000	18,000
Fakhr-un-nisa Begam - - -	12,000	12,000	12,000	12,000
Mirza Sulaiman Qadr - -	12,000	12,000	12,000	12,000
Mirza Ali Qadr *alias* Inayat Ali Khan - -	9,600	9,600	9,600	9,600
Nawab Sultan Begam - - -	...	...	9,000	6,750
Zeb-un-nisa Begam *alias* Haji Begam - -	9,000	9,000	9,000	9,000
Badshah Bahu Begam - - -	9,000	9,000	9,000	9,000
Mirza Farrukh Muhammad Taqi - -	7,700	7,700	7,700	7,700
Muiz-ud-daula Muhammad Taqi Khan - -	6,000	6,000	6,000	6,000
Mirza Ali Qadr, heir of Mirza Khurram Bakht -	5,250	5,250	5,250	5,250
Ummat-uz-zohra Begam (daughter and heir of the late Nawab Sir Musin-ud-daula, K.C.S.I.) - -	5,240	5,240	5,240	4,804
Syed Muhammad Husain Munsarun-ud-daula, Bahadur	6,000	6,000	6,000	6,000
	99,790	99,790	1,08,790	1,06,104
Not exceeding Rs. 5,000 per annum - -	2,45,743	2,45,743	2,31,318	2,26,807
Total ex-Royal Family of Oudh. -	3,45,533	3,45,533	3,40,108	3,32,911
Family of Tafazzul Husain Khan.				
Not exceeding Rs. 5,000 per annum - -	21,702	21,702	20,124	19,761
Family of Nawab Shuja-ud-daula.				
Not exceeding Rs. 5,000 per annum - -	2,107	2,107	2,143	2,000
Family of Sultan Muhammad Mirza Shafi, Prince of Persia.				
Not exceeding Rs. 5,000 per annum - -	2,758	2,758	2,758	2,652
Family of ex-Nawab of Farukhabad.				
Not exceeding Rs. 5,000 per annum - -	13,277	13,277	11,887	12,784
Jalaun Pensioners.				
Exceeding Rs. 5,000 per annum—				
Govind Rao, son of late Tai Baiji - -	7,200	7,200	7,200	7,200
Ex-Royal Family of Delhi.				
Exceeding Rs. 5,000 per annum—				
Mirza Muhammad Said Bakht - - -	7,790	7,790	7,790	7,790
Jahán Sultán Begam - - -	5,181	5,181	5,181	5,181
	12,971	12,971	12,971	12,971
Not exceeding Rs. 5,000 per annum - -	65,209	65,209	65,990	56,712
Total ex-Royal Family of Delhi -	78,180	78,180	78,961	69,683
Family of late ex-Raja of Coorg.				
Not exceeding Rs. 5,000 per annum - -	7,440	7,440	7,440	4,900
Family of Saiyed Baqar Ali Khan.				
Not exceeding Rs. 5,000 per annum - -	204	204	204	197
Family of late ex-Nawab of Banda.				
Not exceeding Rs. 5,000 per annum - -	1,200	1,200	1,200	1,360
Carnatic Pensions.				
Not exceeding Rs. 5,000 per annum - -	75	75	75	...
Carried over	4,79,676	4,79,676	4,72,100	4,53,448

27.—TERRITORIAL AND POLITICAL PENSIONS—*continued.*

DETAILS.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Territorial and Political Pensions—*contd.* Brought forward	4,79,676	4,79,676	4,72,100	4,53,448
Family of late Husain Ali Khan.				
Not exceeding Rs. 5,000 per annum - -	158	168	168	182
Family of late Raja of Jhansi.				
Not exceeding Rs. 5,000 per annum - -	2,235	2,235	2,235	3,036
Family of Khair-andesh Khan of Bareilly.				
Not exceeding Rs. 5,000 per annum -	818	818	818	680
Family of late Rahmat-ullah Khan of Bareilly.				
Not exceeding Rs. 5,000 per annum - -	4,910	4,910	4,302	3,307
Family of Shah Jalil and Shah Sultan of Bareilly.				
Not exceeding Rs. 5,000 per annum - -	2,550	2,550	2,550	2,633
Family of Maulvi Zia-ullah Khan of Bareilly.				
Not exceeding Rs. 5,000 per annum - -	2,944	2,944	2,922	2,617
Family of late Nawab Kasim Ali Khan of Benares.				
Not exceeding Rs. 5,000 per annum - -	384	384	504	506
Family of late Nawab of Jhajjar.				
Not exceeding Rs. 5,000 per annum - -	6,780	6,780	6,780	6,780
Moradabad Minhadars.				
Not exceeding Rs. 5,000 per annum - -	2,923	2,923	3,776	2,871
Miscellaneous Pensions.				
Exceeding Rs. 5,000 per annum—				
Raja Birbhaddar Singh, descendant of late Balwant Singh, ex-Raja of Benares - - -	16,200	16,200	16,200	16,200
Sayed Ahmed Shah of Meerut - - -	12,000	12,000	12,000	12,000
Syed Husain Shah, Bulandshahr - -	9,600	9,600	9,600	9,600
Ganga Bai, Benares - - - -	8,400	8,400	8,400	8,400
Raja Lakshman Prashad, Fatehpur - -	...	...	2,279	3,653
Do. Narpat Singh, Fatehpur - - -	7,307	7,307	...	...
Khurshed Ara Ahmadi Begam, Lucknow - -	10,782	10,782	10,782	10,782
	64,289	64,289	59,261	60,635
Not exceeding Rs. 5,000 per annum - -	51,282	51,282	51,541	32,718
Total Miscellaneous Pensions -	1,15,571	1,15,571	1,10,802	93,353
Maharaja of Benares.				
Exceeding Rs. 5,000 per annum—				
Maharaja Prabhu Narain Singh, Bahadur -	1,00,000	1,00,000	1,00,000	1,00,000
Punjab State Pensioners.				
Exceeding Rs. 5,000 per annum—				
Rani Dakhani - - - -	14,400	14,400	14,400	14,400
Prince Shahdeo Singh - - -	10,000	10,000	10,000	10,000
Sardar Attar Singh - - -	...	4,200	7,200	7,200
	24,400	28,600	31,600	31,600
Not exceeding Rs. 5,000 per annum - -	4,800	2,000	...	...
Total Punjab State Pensioners -	29,200	30,600	31,600	31,600
Total Pensions exceeding Rs. 5,000 per annum -	3,08,650	3,12,850	3,19,822	3,18,510
Total Pensions not exceeding Rs. 5,000 per annum	4,39,509	4,36,709	4,18,735	3,82,503
TOTAL -	7,48,159	7,49,559	7,38,557	7,01,013
COMMUTATIONS - - - -	8,000	68,000	8,000	13,615
	7,56,159	8,17,559	7,46,557	
Deduct—Probable Outstandings -	*77,159*	*84,559*	*26,557*	
	6,79,000	7,33,000	7,20,000	7,14,628
Bahu Begam's Zamanat Wasika				
Exceeding Rs. 5,000—				
Agha Ali Hosain Khan Bahadur - -	6,000	6,000	6,000	...
Baker Ali Khan - - - -	5,140	5,140	5,140	...
Muhammad Ali Khan - - -	5,140	5,140	5,140	...
Not exceeding Rs. 5,000 - - -	87,600	87,600	78,020	...
Total Bahu Begam's Zamanat Wasika -	1,03,880	1,03,880	94,300	...
Allowance to the dependants of Bahu Begam	2,07,120	1,53,120	1,26,700	..
Total Territorial and Political Pensions -	9,90,000	9,90,000	9,41,000	7,14,628

27.—TERRITORIAL AND POLITICAL PENSIONS—*concluded.*

DETAILS.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Charitable Allowances.	Rs.	Rs.	Rs.	Rs.
Exceeding Rs. 5,000 per annum—				
Khadims of Dargah of Fatehpur Sikri - -	10,495	10,495	10,495	9,053
Punjab State Pensioners.				
Not exceeding Rs. 5,000 per annum - -	3,414	3,414	3,414	4,065
Family of Raja Lal Singh.				
Exceeding Rs. 5,000 per annum—				
Ranbir Singh - - - -	5,400	5,400	5,400	5,850
Not exceeding Rs. 5,000 per annum - -	4,200	4,200	4,200	3,850
	9,600	9,600	9,600	9,700
Jalaun Pensioners.				
Not exceeding Rs. 5,000 per annum - -	9,784	9,784	9,784	7,202
Family of Raja Prithi Pal Shah.				
Not exceeding Rs. 5,000 per annum - -	906	906	906	600
Family of late Raja Himmat Bahadur.				
Not exceeding Rs. 5,000 per annum - -	896	896	896	716
Family of late ex-Nawab of Banda.				
Not exceeding Rs. 5,000 per annum - -	480	480	480	140
Family of late Thakur Daya Ram of Hathras.				
Not exceeding Rs. 5,000 per annum - -	1,200	1,200	1,200	1,200
Dependents of late Raja Khet Singh of Jaitpur.				
Not exceeding Rs. 5,000 per annum - -	81	81	81	100
Miscellaneous.				
Not exceeding Rs. 5,000 per annum - -	52,014	52,014	44,670	55,544
	88,870	88,870	81,526	
Deduct—Probable Outstandings -	*3,870*	*3,870*	*1,526*	
Total Charitable Allowances -	85,000	85,000	80,000	88,320

28.—CIVIL FURLOUGH AND ABSENTEE ALLOWANCES.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93	Accounts, 1891-92.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Allowances - - - -	...	2,000	...	...
TOTAL .	...	2,000	...	...

29.—SUPERANNUATION ALLOWANCES AND PENSIONS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
Superannuation and Retired Allowances - -	17,60,000	17,46,000	17,25,000	16,79,821
Compassionate Allowances - -	33,000	30,000	43,000	30,780
Gratuities - - - -	9,000	11,000	10,500	8,536
Covenanted Civil Service Pensions - -	14,500	14,500	13,000	12,973
Refunds - - - -	500	500	500	319
TOTAL PROVINCIAL -	18,17,000	18,02,000	17,92,000	17,32,429
LOCAL.				
Superannuation and Retired Allowances -	12,500	12,500	7,900	11,050
Gratuities - - - -	500	500	100	430
TOTAL LOCAL	13,000	13,000	8,000	11,480
TOTAL -	18,30,000	18,15,000	18,00,000	17,43,909

29.—SUPERANNUATION ALLOWANCES AND PENSIONS—*continued.*

DETAILS.	Budget Estimate, 1892-93.	Lapsed since the date of framing the Budget Estimate, 1892-93.*	Amount payable in 1893-94.	New Pensions and Retired Allowances granted since the date of last Estimate.†	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Accounts, 1891-92.
Superannuation and Retired Allowances.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUPERANNUATION AND RETIRED ALLOWANCES, PROVL. *Departments.*							
Land Revenue - -	4,08,081	22,372	3,85,709	62,136	4,47,845		
Revenue Survey - -	29,565	1,035	28,530	1,211	29,741		
Opium - -	13,975	1,988	11,987	629	12,616		
Stamps - - } Excise - - }	5,669	529	5,140	1,594	6,734		
Salt - - } Customs - - }	66,214	911	65,303	1,194	66,497		
Post Office - -	65,309	2,475	62,834	11,586	74,420		
General Administration—							
Civil Secretariat -	44,494	4,799	39,695	6,189	45,884		
Board of Revenue -	16,122	...	16,122	423	16,545		
Commissioners -	25,190	48	25,142	2,271	27,413		
Office of Account and Audit - -	29,947	1,438	28,509	3,488	31,997		
Law and Justice -	2,40,610	14,941	2,25,669	22,025	2,47,694		
Police - -	1,82,806	20,871	1,61,935	37,422	1,99,357		
Police Superannuation Fund	3,29,879	25,094	3,04,785	37,964	3,42,749		
Education - -	76,205	1,421	74,784	8,767	83,551		
Medical - -	37,094	1,946	35,148	4,273	39,421		
Political - -	11,251	...	11,251	248	11,499		
Miscellaneous - -	59,741	5,995	53,746	7,211	60,957		
Public Works - -	1,40,480	17,967	1,22,513	22,229	1,44,742		
	17,82,632				18,89,662		
Deduct—Probable Outstandings -	*57,632*				*1,29,662*		
TOTAL SUPERANNUATION, ETC., PROVINCIAL -	17,25,000	1,23,830	16,58,802	2,30,860	17,60,000	17,46,000	16,79,821
SUPERANNUATION, &c., LOCAL	7,900	...	...	...	12,500	12,500	11,050
Total Superannuation, etc. - -	17,32,900	1,23,830	16,58,802	2,30,860	17,72,500	17,58,500	16,90,871
Compassionate Allowances.							
Charitable Allowances - } Mutiny Pensions - } Miscellaneous Allowances and Rewards - - }	49,615	1,337	48,278	4,179	52,457	30,000	30,780
Deduct—Probable Outstandings -	*6,615*	...	...	...	*19,457*	...	...
Total Compassionate Allowances -	43,000	1,337	48,278	4,179	33,000	30,000	30,780

* The deductions shown in this column include the Superannuation Allowances transferred for payment to other Governments.
† Include Superannuation Allowances transferred for payment from other Governments.

30.—STATIONERY AND PRINTING.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
Stationery purchased in the Country - -	65,770	65,500	65,550	66,809
Government Presses - - (a) - -	2,53,930	2,68,500	2,43,450	2,48,657
Printing at Private Presses* - (a) - -	42,500	50,000	35,000	49,505
Lithography - - (a) - -	3,900	4,000	3,900	3,843
Stationery supplied from Central Stores (b) -	1,88,800	1,77,900	1,84,000	1,72,532
Refunds - - - - -	100	100	100	121
TOTAL PROVINCIAL -	5,55,000	5,66,000	5,32,000	5,41,467
LOCAL.				
Stationery supplied from Central Stores -	1,000	1,000	1,000	1,216
TOTAL -	5,56,000	5,67,000	5,33,000	5,42,683

(a) Under the control of the Superintendent, Government Press.
(b) Under the control of the Superintendent of Stationery, Calcutta.
* Details by Department should be given in future Estimate.

30.—STATIONERY AND PRINTING—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Stationery purchased in the Country.	Rs.	Rs.	Rs.	Rs.
STATIONERY PURCHASED DEPARTMENTALLY.				
3.—Land Revenue, Charges of District Administration (moiety)	15,700	15,700	15,500	15,663
7.—Excise (a)	1,200	1,200	1,200	1,036
18.—General Administration—Commissioners	1,320	1,300	1,400	1,410
19A.—Law and Justice—Courts of Law—				
Civil and Sessions Courts	7,500	6,500	7,600	6,431
Criminal Courts—				
Magistrate's (moiety) } Honorary Magistrates }	15,700	15,700	15,500	15,663
Cantonment Magistrates	700	700	700	686
Courts of Small Causes	1,000	1,000	1,000	979
19B.—Law and Justice—Jails (b)	650	600	650	671
20.—Police District Executive Force (c)	22,000	22,800	22,000	24,270
Total Stationery purchased in the Country	65,770	65,500	65,550	66,809
Government Presses.				
Salaries.				
Superintendent (1,000) (Numbers: 1892-93 1; 1893-94 1)	12,000	11,600	12,000	12,000
Assistants (250—350) (Numbers: 1892-93 3; 1893-94 3)	10,000	9,600	10,800	8,790
Total Salaries	22,000	21,200	22,800	20,790
Establishment.				
Office Establishment.				
Clerks (less than 200)	13,000	13,000	13,020	13,988
Servants	2,316	2,300	2,316	3,325
Temporary Establishment	4,000	7,000	2,000	3,959
Total Office Establishment	19,316	22,300	17,336	21,272
Typographic Department.				
Examiners and Copyholders	14,000	12,800	14,000	12,741
Compositors	52,000	51,500	52,000	51,482
Pressmen } Other workmen }	14,000	13,700	14,000	10,390 / 3,449
Servants	3,000	3,000	3,000	3,004
Total Typographic Department	83,000	81,000	83,000	81,066
Type Foundry and Workshop.				
Engravers	250	250	200	760
Type-casters	1,300	1,300	1,250	773
Other workmen	1,250	1,300	1,250	1,318
Total Type Foundry and Workshop	2,800	2,850	2,700	2,851
Binding Department.				
Workmen } Servants }	8,500	8,000	7,750	7,526 / 86
			1,10,786	
Deduct—Probable Savings			*561*	
Total Establishment	1,13,616	1,14,150	1,10,225	1,12,801
Allowances.				
Travelling Allowance	150	150	...	189
House-rent Allowances	1,200	1,200	1,200	1,200
Overtime Allowances—				
Typographic Department	22,000	24,000	18,000	17,927
Type Foundry and Workshop	1,000	600	500	1,095
Binding Department	1,200	1,500	1,000	903
Hill Journey Allowances—				
Travelling Allowance	2,250	2,300	2,250	2,189
Deputation Allowance	2,200	2,400	2,200	2,399
Total Allowances	30,000	32,150	25,150	25,902
Supplies and Services.				
Raw Materials	38,000	48,000	38,000	35,795
Purchase of Plant	10,000	13,700	10,000	12,771
Total Supplies and Services	48,000	61,700	48,000	48,566
Contingencies.				
Clothing of Peons	...	...	75	...
Postage Charges	13,000	13,000	12,000	12,820
Rents, Rates and Taxes	15,161	15,500	14,500	16,180
Office Expenses and Miscellaneous	1,553	1,550	...	...
Hill Journey Charges—				
Miscellaneous	150	250	150	179
Total Contingencies	29,864	30,300	26,725	29,179
Carried over	2,43,480	2,59,500	2,32,900	2,37,238

(a) Under the control of the Commissioner of Excise.
(b) Under the control of the Inspector-General of Jails.
(c) Under the control of the Inspector-General of Police.

30.—STATIONERY AND PRINTING—*concluded.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Government Presses—*contd.*	Rs.	Rs.	Rs.	Rs.
		Brought forward -	2,43,480	2,59,500	2,32,900	2,37,238
		GOVERNMENT BOOK DEPÔT. (*a*)				
		Salaries.				
1	1	Curator (Allowance 250) - -	3,000	2,200	3,000	3,000
		Establishment.				
7	7	Clerks - - -	1,980	1,980	1,980	1,980
7	7	Servants - - -	192	175	192	192
		Total Establishment -	2,172	2,155	2,172	2,172
		Allowances.				
		Discount on wholesale purchase - -	40	20	40	22
		Contingencies.				
		Postage Charges - - - -	1,400	825	1,500	1,400
		Contingencies - - - -	488	400	488	477
		Total Contingencies -	1,888	1,225	1,988	1,877
		TOTAL GOVERNMENT BOOK DEPÔT - -	7,100	5,600	7,200	7,071
		JAIL PRESS. (*b*)				
		Establishment - - - -	300	250	250	240
		Raw Materials - - - -	2,500	2,600	2,500	3,562
		Miscellaneous - - - -	550	550	600	546
		TOTAL JAIL PRESS -	3,350	3,400	3,350	4,348
		Total Government Presses -	2,53,930	2,68,500	2,43,450	2,48,657
		Lithography.				
		Establishment.				
		LITHOGRAPHIC DEPARTMENT OF THE GOVERNMENT PRESS.				
		Writers - - - -	1,600	1,600	1,600	1,600
		Pressmen and Coolies - - -	1,700	1,700	1,700	1,679
		Total Establishment -	3,300	3,300	3,300	3,279
		Allowances.				
		Overtime Allowances - - -	600	700	600	564
		Total Lithography -	3,900	4,000	3,900	3,843

(*a*) Under the control of the Superintendent of Government Press.
(*b*) Under the control of the Inspector-General of Jails.

32.—MISCELLANEOUS.

	Budget Estimate, 1893-94	Revised Estimate, 1892-93.	Budget Estimate, 1892-93	Accounts, 1891-92.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Charges for Remittance of Treasure - -	33,000	30,200	35,000	31,413
Miscellaneous Refunds - - -	1,000	1,800	1,000	1,255
TOTAL IMPERIAL -	34,000	32,000	36,000	32,668
PROVINCIAL.				
Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations -	3,000	3,000	2,500	3,678
Rewards for Proficiency in Oriental Languages and Allowance to Language Examination Committees -	3 000	2,700	1,500	2,800
Subscriptions to Periodicals - - -	7,000	7,000	4,000	535
Cost of Books and Publications - -	11 000	11,000	14,000	17,061
Donations for Charitable Purposes - -	38,500	39,000	41,500	40,364
Charges on account of European Vagrants - -	3,000	3,000	4,000	3,287
Rewards for Destruction of Wild Animals -	12,000	11,000	14,000	11,027
Petty Establishments - - -	20,600	20,700	20,200	21,606
Special Commissions of Enquiry - -	3.000	12,400	3,000	17,912
Irrecoverable Temporary Loans written off -	1,200	2,000	500	1,454
Charges for Search for Hidden Treasure - -	100	200		20
Rents, Rates and Taxes - - -	300	200	500	289
Miscellaneous and Unforeseen Charges -	8,300	8,800	7,300	13,749
Miscellaneous Refunds - - -	5,000	5,000	5,000	2,4·6
TOTAL PROVINCIAL -	1,16,000	1,26,000	1,18,000	1,36,198
LOCAL.				
Donations for Charitable Purposes - -	600	1,200	2,000	1,500
Petty Establishments - - -	20,100	20,500	21,000	19,306
Petty Construction and Repairs - - -	400	50	100	4
Miscellaneous and Unforeseen Charges -	500	100	500	..
Miscellaneous Refunds - - -	400	150	400	128
TOTAL LOCAL -	22,000	22,000	24,000	20,938
TOTAL -	1,72,000	1,80,000	1,78,000	1,89,804

32.—MISCELLANEOUS—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Donations for Charitable Purposes.				
DONATIONS FOR CHARITABLE PURPOSES, PROVINCIAL.				
Grants for Charities	14,600	16,000	16,000	16,600
Blind Asylum (Benares)	2,330	2,330	2,330	2,328
Dieting of Orphans	16,500	16,000	18,260	16,781
Charges payable from Contract Grant (*a*)	4,970	4,670	4,910	4,640
Travelling expenses of sansias for marriages	100	...	...	15
TOTAL DONATIONS FOR CHARITABLE PURPOSES, PROVINCIAL	38,500	39,000	41,500	40,364
DONATIONS FOR CHARITABLE PURPOSES, LOCAL	600	1,200	2,000	1,500
Total Donations for Charitable Purposes	39,100	40,200	43,500	41,864
Petty Establishments.				
PETTY ESTABLISHMENTS, PROVINCIAL.				
Residency Ground (Lucknow)	1,200	1,300	1,200	1,200
Conservancy Charges (Nazul)	1,200	1,100	1,100	1,002
Building Watchmen (Nazul)	2,000	2,000	1,800	1,907
Establishment of Paraos and Encamping Grounds (Ferry)	1,700	1,700	1,700	1,672
Do. of Staging Bungalows (Ferry)	300	300	300	276
Contingencies of Paraos and Encamping Grounds (Ferry)	100	300	100	101
Contingencies of Staging Bungalows (Ferry)	100	100	100	455
Miscellaneous (Nazul)	14,000	13,900	13,900	14,993
TOTAL PETTY ESTABLISHMENTS, PROVINCIAL	20,600	20,700	20,200	21,606
PETTY ESTABLISHMENTS, LOCAL.				
Establishment of Paraos and Encamping Grounds	1,200	1,100	1,200	1,066
Contingencies of ditto	200	200	300	162
Establishment of Staging Bungalows	11,500	11,700	11,400	11,356
Contingencies of ditto	6,000	6,000	6,600	5,549
Establishment of Road Serais	150	150	150	132
Contingencies of ditto	50	50	50	53
Conservancy Establishment, Kumaon	1,300	1,300	1,300	988
PETTY ESTABLISHMENTS, LOCAL	20,400	20,500	21,000	19,306
Total Petty Establishments	41,000	41,200	41,200	40,912
Miscellaneous and Unforeseen Charges.				
MISCELLANEOUS, ETC., CHARGES, PROVINCIAL.				
Brass Wire Manufacture (Mainpuri)	300	300	300	246
Other Miscellaneous Charges	8,000	8,500	7,000	13,503
TOTAL MISCELLANEOUS, ETC., CHARGES, PROVINCIAL	8,300	8,800	7,300	13,749
MISCELLANEOUS, ETC., CHARGES, LOCAL	500	100	500	...
Total Miscellaneous and Unforeseen Charges	8,800	8,900	7,800	13,749

(*a*) Includes charges on account of maintenance of indigent persons and burial of paupers.

33.—FAMINE RELIEF.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
Famine Relief Charges	...	...	...	2,086

42.—IRRIGATION—MAJOR WORKS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Working Expenses.				
IN CHARGE OF CIVIL OFFICERS, IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Pay and Allowances of Canal Clerks	300	300	300	286
Deduct—For rounding	*300*	*300*	*300*	...
TOTAL IN CHARGE OF CIVIL OFFICERS, IMPERIAL	...	...	...	286
IN CHARGE OF CIVIL OFFICERS, PROVINCIAL.				
Charges for collection of Owner's rates on irrigated villages	8,800	8,800	9,000	6,104
Establishments of Canal Clerks	8,000	8,000	8,000	8,428
Refunds	1,200	1,200	1,000	1,029
TOTAL IN CHARGE OF CIVIL OFFICERS, PROVINCIAL	18,000	18,000	18,000	15,561
Total Working Expenses	18,000	18,000	18,000	15,847
PROVINCIAL.				
Interest on Debt	29,22,000	29,00,000	29,09,000	27,97,868
TOTAL	29,40,000	29,18,000	29,27,000	28,13,715

43.—IRRIGATION—MINOR WORKS AND NAVIGATION.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Provincial.	Rs.	Rs.	Rs.	Rs.
In charge of Civil Officers—				
Pay and Allowance of Canal Clerks	450	450	550	536
Establishment for collection of Owner's Rate	500	500	400	298
Refunds	50	50	50	12
TOTAL	1,000	1,000	1,000	846

45.—CIVIL WORKS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Provincial.				
In charge of Civil Officers	2,69,000	2,90,000	2,66,000	3,26,984
Local.				
In charge of Civil Officers	6,01,000	5,95,000	6,23,000	6,25,133
TOTAL	8,70,000	8,85,000	8,89,000	9,52,117

Details.

In Charge of Civil Officers.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
In Charge of Civil Officers, Provincial.				
Civil Buildings:—				
Original Works	7,000	15,000	13,000	6,693
Repairs	48,000	47,000	45,000	47,959
Total Civil Buildings	55,000	62,000	58,000	54,652
Communications:—				
Original Works	8,500	7,000	5,000	8,597
Repairs	21,500	30,000	24,000	36,111
Total Communications	30,000	37,000	29,000	44,708
Miscellaneous Public Improvements:—				
Original Works	40,000	43,000	43,000	80,439
Repairs	73,000	73,000	76,000	73,280
Total Miscellaneous Public Improvements	1,13,000	1,16,000	1,19,000	1,53,719
Establishment	* 48,000	46,000	43,500	53,418
Tools and Plant	2,500	2,500	2,000	2,950
Miscellaneous	* 5,000	6,000	.....	.....
Grants-in-aid to Municipalities	9,000	9,000	9,000	11,509
Grants-in-aid to Town	500	500	500	500
Refunds	6,000	11,000	5,000	5,528
Total in Charge of Civil Officers, Provincial	2,69,000	2,90,000	2,66,000	3,26,984
In Charge of Civil Officers, Local.				
Civil Buildings:—				
Original Works	30,290	28,600	31,870	43,401
Repairs	65,140	63,100	65,060	66,413
Total Civil Buildings	95,430	91,700	96,930	1,09,814
Communications:—				
Original Works	46,700	54,100	63,790	57,008
Repairs	3,11,590	3,08,400	3,18,170	3,15,041
Total Communications	3,58,290	3,62,500	3,81,960	3,72,049
Miscellaneous Public Improvements:—				
Original Works	4,300	1,000	2,500	4,927
Repairs	3,460	3,100	3,260	2,825
Total Miscellaneous Public Improvements	7,760	4,100	5,760	7,752
Establishment	54,150	50,900	51,688	46,249
Tools and Plant	4,870	7,500	7,662	4,186
Miscellaneous	1,000	1,000	...	.....
Tolls and Ferries—(Mirzapur and Benares)—				
Establishment	2,500	2,500	2,400	2,520
Contingencies	200	200	200	175
Total Tolls and Ferries, etc.	2,700	2,700	2,600	2,695
Roadside Arboriculture (a)	76,000	74,000	76,000	73,997
Refunds	800	600	400	8,391
Total in Charge of Civil Officers, Local	6,01,000	5,95,000	6,23,000	6,25,133
Total in Charge of Civil Officers	8,70,000	8,85,000	8,89,000	9,52,117

(a) Under the control of the Director of Land Records and Agriculture.

* Includes provision for the maintenance of the Government House Garden, Allahabad.

NORTH-WESTERN PROVINCES AND OUDH.

APPENDIX TO THE BUDGET ESTIMATE FOR 1893-94.

(Numerical Strength of Sanctioned Establishments.)

N.B.—The following Establishments are not shown in the Appendix, as some of them are located in one district only, while others are petty establishments, the details of which, as far as available, are given in the body of the Estimate.

Name of Establishment.	Reference to Estimate.	Where located.
	Page.	
3.—LAND REVENUE—		
Charges of District Administration—		
General Establishment—		
Establishment of Provincial Funds—		
Collectors' Office (Nazul)* . .	21	Agra, Hamirpur, Lucknow, Hardoi and Kheri.
Charges on account of Collection from defaulting Sub-Proprietors* .	21	Faizabad, Gonda, Unao, Sultanpur, and Hardoi.
Process-serving Establishment* . .	22	N.-W. P. and Oudh.
Revenue Record-room (or Copy-making) Establishment* . . .	22	Ditto.
Agricultural and Kunungo School* .	22	Cawnpore.
Kanungos and Mohurirs for complex Mahals*	22	
Water Mills Establishment* . .	22	Kumaon.
Management of Government Estates* .	23	In several districts of N.-W. P. and Oudh.
Land Records and Agriculture—		
Superintendence (Director's Establishment)	24	Cawnpore.
District Charges*	24	In several districts of N.-W. P. and Oudh.
Charges on account of Encumbered Estates*	24	Jhansi.
Allowances to District and Village Officers—		
Charges for estates under direct management*	25	In several districts of N.-W. P. and Oudh.
7.—EXCISE—		
Collectors', Commissioners', and Cantonment Magistrates' Establishments—		
District Establishment—		
Cantonment Establishment . .	26	Naini Tal.
8.—PROVINCIAL RATES—		
Collection of Rates and Cesses—		
Nazul Fund Establishment* . . .	27	Gorakhpur, Lucknow, Fyzabad, Hardoi, Kheri, and Gonda.
10.—ASSESSED TAXES—		
Collection of Income Tax—		
Establishment*	27	N.-W. P. and Oudh.
12.—Registration—		
Superintendence	30	Allahabad.
15.—POST OFFICE—		
District Post Establishment—Local*, .	31	N.-W. P. and Oudh.
18.—GENERAL ADMINISTRATION—		
Civil Offices of Account and Audit . .	31 & 32	Allahabad.
Currency Department	33	Ditto.
Staff and Household of Lieutenant-Governor and Chief Commissioner . .	33	Ditto.
Legislative Council	34	Ditto.
Civil Secretariats	34	Ditto.
Board of Revenue	34 & 35	Ditto.
Commissioner of Stamps and Excise and Inspector-General of Registration .	36	Ditto.
Commissioners—		
Record-room Charges* . . .	35	In the districts where there is a Commissionership.
19A.—LAW AND JUSTICE—COURTS OF LAW—		
High Court	37 & 38	Allahabad.
Law Officers	38	Ditto and Lucknow.
Judicial Commissioner	38	Lucknow.
Civil and Sessions Courts—		
Process-serving Establishment†—		
Criminal Courts—		
Record-room Establishment* . .	42	N.-W. P. and Oudh.
19B.—LAW AND JUSTICE—JAILS—		
Jails—		
Superintendence (Inspector General's Establishment)	42	Lucknow.
Reformatory School and Settlements	43 & 44	Bareilly, Sultanpur, and Farukhabad.
20.—POLICE—		
Superintendence (Inspector General's Establishment)	45 & 46	Lucknow.
District Executive Force—		
Chunar Fort School*	47	Chunar.
Village Police—Provincial—Road Chaukidars	48	Ditto.
Railway Police—		
East Indian Railway	48	Charges drawn at Allahabad.
Delhi, Umballa and Kalka Railway .	50	
20.—POLICE—*contd.*		
Oudh and Roilkhand Railway . .	49	Lucknow.
Cawnpore-Achnera Railway . .	50	Charges drawn at Allahabad.
Bengal and North-Western Railway .	51	Do. Lucknow.
Rohilkhand-Kumaun Railway . .	51	Bareilly.
Do. Bareilly-Pilibhit Section .	52	Bareilly.
Indian Midland Railway . . .	52	Jhansi.
Lucknow-Sitapur and Seramaw Section .	53	Lucknow and Sitapur.
Thuggi and Dacoiti	53	Lucknow.
22.—EDUCATION—		
Direction—		
Director of Public Instruction and Establishment	54	Allahabad.
Government Schools, General—		
Secondary Schools for Boys and Girls, English and Vernacular (Provl.) .	55	Benares.
High and Middle Schools, English, Additional Teachers (Local) .	55	In many districts.
Government School, Special—Provincial—		
Industrial School	57	Lucknow.
24.—MEDICAL—		
Medical Establishment—Provincial—		
Superintendence (Inspector General of Civil Hospitals and Establishment) .	61	Lucknow.
Medical Establishment, Local—		
Reserve Medical Subordinates . .	61	N.-W. P. and Oudh.
Hospitals and Dispensaries—		
Mofussil Hospitals and Dispensaries, Provincial	62	Allahabad and Rurki.
Medical School and College . . .	64	Agra.
Chemical Examiner	65	Agra.
Grants for Medical Purposes—Local* .	65	...
25.—POLITICAL—		
Political Agents—		
Agency with the Ex-Amir of Afghanistan	65	Dehra Dun.
Political Agency at Benares . .	66	Benares.
Charges on account of His Highness the ex-Amir of Afghanistan—		
Police Guard	66	...
26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—		
Experimental Cultivation—		
Experimental Farms	68	As noted in Estimate.
Botanical and other Public Gardens—		
Provincial—		
Botanical Gardens	69	Saharanpur.
Endowed Gardens*	69	Allahabad.
Memorial Garden*	69	Cawnpore.
Taj Gardens	70	Agra.
Nazul Gardens*	70	In many districts.
Horticultural Garden	70	Lucknow.
Arnigarh Gardens*	71	Dehra Dun.
Local—		
Nursery Gardens*	71	Oudh.
30.—STATIONERY AND PRINTING—		
Government Presses—		
Superintendent and Establishments† .	76	Allahabad.
Government Book Depôt	77	Ditto.
Jail Press*	77	Agra & Lucknow
Lithography—Lithographic Department of the Government Press* . . .	77	Allahabad.
32.—MISCELLANEOUS—		
Petty Establishments*	78	N.-W. P. and Oudh.
42.—IRRIGATION—MAJOR WORKS—		
Working Expenses—		
Establishment of Canal Clerks* .	78	In several districts.
Charges for collection of Owner's rate on irrigated villages*	78	Ditto.
43.—IRRIGATION—MINOR WORKS AND NAVIGATION—		
Pay and allowances of Canal Clerks* .	79	Ditto.
Establishment for collection of Owner's rate*	79	Ditto.
45.—CIVIL WORKS—		
In charge of Civil Officers—		
Establishments*	79	In several districts.

* Numerical strength of these Establishments is not given in the Estimate.
† Ditto ditto is partly given in the Estimate.

Statement showing the numerical strength of the Sanctioned Establishments

3—LAND

	Reference No.	DISTRICTS.	CHARGES OF DISTRICT ADMINISTRATION.																	
			General Establishments—Officers.						General Establishments.			Sub-Divisional Establishments. (a)				Kánúngo				
									Establishment.			Officers.		Establishment.		Provincial.	Lo			
			Collectors and Magistrates.	Joint Magistrates and Deputy Collectors.	Assistant Magistrates and Collectors.	Deputy Commissioners.	Assistant Commissioners.	Deputy Collectors.	Clerks (200 and over).	Clerks (below 200).	Servants.	Tehsildars.	Naib Tehsildars.	Clerks (below 200).	Servants.	Registrar Kánúngo, and Assistant.	Kánúngo Inspectors.	Supervising Kánúngoes.	Sadr Kánúngoes, Assistants, and Apprentice Kánúngoes.	Patwaris and Assistants.
		N.-W. Provinces.																		
Meerut.	1	Dehra Dun	...	2	...	...	...	Details not available.	...	17	10	2	1	5	22	3	Details not available.	1	...	55
	2	Saharanpur	...	1	...	1	...		...	25	13	4	4	12	96	8		16	2	584
	3	Muzaffarnagar	1	...	1	...	1		...	19	14	4	4	12	111	8		12	2	503
	4	Meerut	1	1	2	...	...		1	31	14	6	6	18	170	12		16	2	689
	5	Bulandshahr	1	...	...	...	...		...	21	12	4	4	12	112	8		12	2	541
	6	Aligarh	1	...	1	...	1		...	26	13	6	6	18	163	12		15	2	696
	7	Rurki	...	...	...	...	...		...	3	...	...	...	...	...	...		...	...	...
Agra.	8	Muttra	1	...	1	...	...		...	22	12	6	6	18	147	12		12	2	521
	9	Agra	1	2	1	...	...		1	27	14	7	7	21	182	14		14	2	746
	10	Farukhabad	1	1	1	...	1		1	30	14	6	6	18	128	12		15	2	550
	11	Mainpuri	...	...	...	1	...		...	25	13	5	5	15	119	10		10	2	511
	12	Etawah	1	1	...	...	...		...	24	14	5	5	15	119	10		10	2	400
	13	Etah	1	1	1	...	...		...	25	14	4	4	12	97	8		14	2	576
Rohilkhand.	14	Bareilly	1	2	1	...	...		1	28	15	6	7	19	140	12		16	2	681
	15	Bijnor	1	1	...	...	...		...	20	13	5	5	15	118	10		12	2	535
	16	Budaun	...	...	1	1	...		...	23	13	5	5	15	117	10		11	2	627
	17	Moradabad	1	2	1	...	...		1	29	14	5	6	18	129	12		18	2	830
	18	Shahjahanpur	1	1	1	...	...		...	24	13	4	4	12	102	8		12	2	523
	19	Pilibhit	1	...	...	...	...		...	14	16	2	3	9	65	6		8	2	371
Allahabad.	20	Cawnpur	1	1	1	...	...		1	29	14	9	9	27	207	18		16	2	823
	21	Fatehpur	1	...	...	...	1		...	22	14	6	6	18	146	12		13	2	607
	22	Banda	...	1	...	1	...		...	23	16	8	8	24	166	16		21	2	767
	23	Hamirpur	1	...	...	...	...		...	20	12	6	6	18	127	10		13	2	549
	24	Allahabad	1	1	3	...	...		1	31	14	9	10	29	241	18		23	2	1,080
	25	Jhansi	1	1	1	...	...		...	29	21	6	6	19	138	12		10	2	494
	26	Jalaun	...	1	...	1	...		...	18	13	4	4	12	104	8		7	2	444
	27	Lalitpur	...	...	...	...	...		...	...	...	...	...	...	...	...		...	...	...
Benares.	28	Benares	1	1	...	...	...		...	26	14	2	2	6	54	6		8	2	421
	29	Mirzapur	1	...	1	...	...		...	22	12	3	4	10	69	8		16	2	536
	30	Jaunpur	1	1	1	...	...		...	23	13	5	6	15	89	10		15	2	706
	31	Ghazipur	1	1	...	...	...		...	23	11	4	4	12	103	11		14	2	650
	32	Ballia	...	...	...	1	...		...	20	14	3	3	11	75	6		10	2	533
Gorakhpur.	33	Gorakhpur	1	2	1	...	...		...	29	14	6	6	18	154	18		32	2	1,414
	34	Basti	1	1	1	...	...		...	22	12	5	5	15	119	13		25	2	1,130
	35	Azamgarh	1	1	...	...	...		...	23	12	5	6	15	135	13		25	2	1,072
Kumaun	36	Naini Tal	...	...	...	3	1		2	67	45	5	8	30	140	7		15	2	150
		Total	26	27	21	9	5	82	9	860	492	172	181	543	4,204	361	4	487	66	21,315
		Oudh.																		
Lucknow.	37	Lucknow	1	...	...	...	1	Details not available.	1	21	21	3	4	16	39	6	Details not available.	9	2	384
	38	Unao	...	...	...	1	...		...	12	17	4	4	20	54	8		16	2	625
	39	Rae-Bareli	1	1	...	...	1		...	12	15	4	4	20	47	8		16	2	705
	40	Sitapur	...	...	...	1	1		...	12	15	4	4	20	53	8		17	2	776
	41	Hardoi	...	...	...	1	1		...	13	17	4	4	20	59	8		17	2	812
	42	Kheri	...	...	...	1	...		...	11	15	3	3	15	32	6		12	2	575
Faizabad.	43	Faizabad	1	...	...	...	1		...	13	17	4	4	20	53	8		19	2	835
	44	Gonda	...	...	...	1	2		...	12	17	3	3	15	35	7		20	2	897
	45	Bahraich	...	...	...	1	...		...	12	16	3	3	15	35	6		13	2	645
	46	Sultanpur	...	...	...	1	1		...	14	18	4	4	16	49	8		18	2	798
	47	Partabgarh	1	1	...	...	...		...	14	15	3	3	15	42	6		14	2	591
	48	Barabanki	...	...	...	1	1		...	12	15	4	4	20	52	8		19	2	760
		Total	4	2	...	8	9	24	1	158	198	43	44	212	550	87	2	190	24	8,403
		Undistributed	...	4	34	...	17	...	...	...	...	...	...	...	...	...	...	...	(b) 41	...
		GRAND TOTAL	30	33	55	17	31	106	10	1,018	690	215	225	755	4,754	448	6	677	131	29,718

(a) Exclusive of Temporary Establishment

(b) Apprentices.

in each District, included in the Budget Estimate for 1893-94.

REVENUE.													6.—STAMPS.		7.—EXCISE.				
			SURVEY AND SETTLEMENT.										CHARGES FOR THE SALE OF—		COLLECTORS', COMMISSIONERS', AND CANTONMENT MAGISTRATES' ESTBTS.				
ESTABLISHMENTS.			SURVEY AND SETTLEMENT PARTIES.										GENERAL STAMPS.	COURT FEE STAMPS.	DISTRICT ESTABLISHMENT.				
cal.			Officers.			Establishment.		Temporary Establishment.		Variable Establishment.			District Establishment.		Salaries.	Office Establishment.	Distillery Establishment.		
Establishment of Kánungoes.	Patwari Office Establishment.	Patwari School Establishment.	Settlement Officers.	Assistant Settlement Officer.	Settlement Deputy Collector.	Clerks (200 and over and below 200).	Servants and Guards.	Clerks (below 200).	Servants.	Field Superintendents (Peshkars).	Field Amins.	Out-door Servants (Mirdahas).	Clerks (below 200).	Clerks (below 200).	Naib Tahsildar.	Clerks.	Clerks.	Servants.	Reference Number.
2	1	1	...	...	...	...	...	...	...	...	...	...	2	...	1	...	1	...	1
17	1	1	...	...	...	...	...	...	...	...	...	...	1	...	2	1	2	...	2
13	1	...	...	...	...	...	...	...	...	...	...	...	1	...	1	1	1	...	3
17	1	2	...	...	...	...	...	...	...	...	...	...	1	...	1	1	1	...	4
13	1	...	...	...	...	...	...	...	...	...	...	...	1	...	...	1	...	...	5
16	1	1	...	...	...	...	...	...	...	...	...	...	1	...	1	1	1	...	6
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	7
13	1	...	...	...	...	...	...	...	...	...	...	...	1	...	...	1	...	...	8
15	1	2	...	...	...	...	...	...	...	...	...	...	1	1	1	1	1	...	9
16	1	1	...	...	...	...	...	...	...	...	...	...	1	...	1	1	1	...	10
11	1	1	...	...	...	...	...	...	...	...	...	...	1	...	1	1	1	...	11
11	1	...	...	...	...	...	...	...	...	...	...	...	1	...	...	1	...	...	12
15	1	1	...	...	...	...	...	...	...	...	...	...	1	...	...	1	...	...	13
17	1	1	...	...	...	...	...	...	...	...	...	...	1	...	1	1	1	...	14
13	1	1	...	...	...	...	...	...	...	...	...	...	1	...	1	1	1	...	15
12	1	1	1	...	2	13	14	22	4	17	44	100	1	...	1	1	1	4	16
19	1	2	...	...	...	...	...	...	...	...	...	...	1	1	1	1	1	...	17
13	1	1	...	...	...	...	...	...	...	...	...	...	1	...	1	1	1	...	18
9	1	...	...	...	...	...	...	...	...	...	...	...	1	...	...	1	...	...	19
17	1	2	...	...	...	...	...	...	...	...	...	...	1	...	1	1	1	...	20
14	1	1	...	...	...	...	...	...	...	...	...	...	1	...	1	1	1	...	21
22	1	1	...	...	...	...	...	...	...	...	...	...	1	...	...	1	...	...	22
14	1	1	...	...	...	...	...	...	...	...	...	...	1	...	...	1	...	...	23
24	1	2	...	...	...	...	...	...	...	...	...	...	1	1	2	1	2		24
11	1	2	...	...	...	...	...	...	...	...	...	...	1	...	...	1	...	...	25
8	1	1	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	26
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	27
9	1	1	...	...	...	...	...	...	...	...	...	...	1	1	1	1	2	...	28
17	1	1	...	...	...	...	...	...	...	...	...	...	1	2	1	1	1	...	29
16	1	2	...	...	...	...	...	...	...	...	...	...	1	1	1	1	1	...	30
15	1	3	...	...	...	...	...	...	...	...	...	...	1	...	1	1	1	...	31
11	1	2	...	...	...	...	...	...	...	...	...	...	1	...	1	1	1	...	32
33	1	3	...	...	...	...	...	...	...	...	...	...	1	...	1	1	1	...	33
26	1	4	...	...	...	...	...	...	...	...	...	...	1	...	...	1	...	...	34
26	1	3	...	...	...	...	...	...	...	...	...	...	1	...	1	1	1	...	35
3	...	1	...	...	2	39	4	160	6	6	27	12	5	2	...	1	...	...	36
508	33	46	1	...	4	52	18	182	10	23	71	112	39	9	25	32	26	4	
10	...	3	...	...	...	...	...	...	...	...	...	...	1	1	1	1	1	...	37
17	...	2	...	1	1	17	22	88	14	16	60	144	1	...	2	...	2	...	38
17	...	2	...	...	3	21	14	143	11	...	100	100	1	...	1	...	1	...	39
18	...	3	...	...	...	...	...	...	...	...	...	...	1	...	1	...	1	...	40
18	...	6	1	...	2	13	14	22	4	17	44	100	1	...	1	...	1	...	41
13	...	2	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	42
20	...	1	...	...	...	...	...	...	...	...	...	...	1	...	1	...	1	...	43
21	...	2	...	...	...	...	...	...	...	...	...	...	1	...	2	...	2	...	44
14	...	2	...	...	...	...	...	...	...	...	...	...	1	...	1	...	1	...	45
19	...	3	...	...	2	12	10	22	4	17	44	100	1	...	1	...	1	...	46
15	...	2	...	...	2	20	22	186	21	...	40	45	1	...	2	...	2	...	47
20	...	2	1	...	2	13	14	22	4	17	44	100	1	...	2	...	2	...	48
202	...	30	2	1	12	96	96	483	58	67	332	589	12	1	15	1	15	...	
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
710	33	76	3	1	16	148	114	665	68	90	403	701	51	(a)10	40	33	41	4	

(a) Numerical strength not given in the Estimate.

Statement showing the numerical strength of the Sanctioned Establishments

CIRCLES AND DIVISIONS.	II.—FOREST. B.—ESTABLISHMENTS. Officers. Conservators.	Deputy Conservators.	Assistant Conservators.	Extra Assistant Conservators.	Subordinate Forest and Depôt Establishments. Rangers.	Foresters.	Guards.	Native Doctor.	Office Establishments. Clerks and Munshis (below 200).	Servants.
Central Circle.										
Direction	1	1	1	...	...	...	...	...	(a) 3	2
Naini Tal	...	1	...	...	2	2	31	...	4	...
Kumaun	...	...	1	...	1	12	44	...	7	2
Garhwal	...	1	...	1	2	15	35	...	7	1
Ganges	...	1	...	...	3	12	21	...	5	...
Bundelkhund	...	...	...	1	1	4	37	...	3	2
Superintendent, Forest Nursery	...	...	...	...	...	...	...	...	...	...
Unappropriated	...	...	...	...	...	1	1	...	...	...
TOTAL CENTRAL CIRCLE	1	4	2	2	9	46	169	...	29	7
School Circle.										
Direction	1	...	...	...	...	...	...	...	3	5
Dehra Dun	...	1	...	...	5	3	50	...	5	5
Saharanpur	...	...	1	...	2	3	52	...	4	3
Jaunsar	...	1	...	...	3	6	33	...	4	3
Unappropriated	...	...	...	...	...	...	...	...	...	...
TOTAL SCHOOL CIRCLE	1	2	1	...	10	12	135	...	16	16
Oudh Circle.										
Direction	1	...	1	...	...	...	...	...	2	3
Pilibhit	...	...	...	1	...	1	16	...	2	2
Bhira Kheri	...	1	...	1	3	4	44	1	5	3
Bharamghat	...	...	...	1	...	...	1	...	2	...
Bahraich	...	1	...	...	3	3	32	...	2	3
Gonda	...	...	...	1	1	1	22	...	1	...
Gorakhpur	...	1	...	...	2	2	35	...	1	2
Unappropriated	...	1	...	...	(b) 3	2	...	...	...	2
TOTAL OUDH CIRCLE	1	4	1	4	12	13	150	1	15	15
GRAND TOTAL	3	10	4	6	31	71	454	1	60	38

(a) One on Rs. 200. (b) Includes 1 special Ranger.

in each District, included in the Budget Estimate for 1893-94—continued.

	Reference Number.	DISTRICTS.	12.—REGISTRATION. DISTRICT CHARGES. Officers. Sub-Registrars.	Establishment. Registrars. Clerks (below 200).	Registrars. Servants.	Sub-Registrars. Clerks (below 200).	Sub-Registrars. Servants.	18.—GENERAL ADMINISTRATION. COMMISSIONERS. Commissioners.	Main Office Establishment. Clerks (200 and over).	Clerks (below 200).	Servants.	Clerks chargeable to Local Funds.	GENERAL ESTABLISHMENT OF LOCAL FUNDS. Establishment. Clerks.	Servants.	Reference Number.
		N.-W. PROVINCES.													
MEERUT.	1	Dehra Dun	...	2	...	1	...	...	...	...	...	...	2	...	1
	2	Saharanpur	1	2	1	9	...	...	...	...	...	...	3	...	2
	3	Muzaffarnagar	2	...	...	8	...	...	...	...	...	...	3	...	3
	4	Meerut	4	2	1	8	...	1	1	10	14	2	2	1	4
	5	Bulandshahr	1	...	...	8	...	...	...	...	...	...	2	...	5
	6	Aligarh	3	2	1	7	...	...	...	...	...	...	3	1	6
	7	Rurki	...	...	...	...	...	...	...	...	...	...	...	...	7
AGRA.	8	Muttra	3	...	...	6	...	...	...	...	...	...	3	...	8
	9	Agra	3	2	1	6	...	1	1	10	15	1	4	...	9
	10	Farukhabad	4	3	1	7	...	...	...	...	...	...	3	1	10
	11	Mainpuri	...	2	1	5	...	...	...	...	...	...	3	1	11
	12	Etawah	3	...	...	6	...	...	...	...	...	...	3	...	12
	13	Etah	3	...	...	5	...	...	...	...	...	...	3	...	13
ROHILKHAND.	14	Bareilly	5	3	1	8	...	1	1	10	14	1	3	2	14
	15	Bijnor	3	...	...	7	...	...	...	...	...	...	3	1	15
	16	Budaun	3	...	...	7	...	...	...	...	...	...	3	1	16
	17	Moradabad	4	2	1	8	...	...	...	...	...	...	3	1	17
	18	Shahjahanpur	2	2	1	5	...	...	...	...	...	...	3	1	18
	19	Pilibhit	3	...	...	6	1	...	...	...	...	...	2	...	19
ALLAHABAD.	20	Cawnpore	5	2	1	8	...	...	...	...	...	...	3	...	20
	21	Fatehpur	4	...	...	4	...	...	...	...	...	...	3	...	21
	22	Banda	7	1	1	8	...	...	...	...	...	...	3	...	22
	23	Hamirpur	6	...	...	6	...	...	...	...	...	...	3	...	23
	24	Allahabad	4	3	1	10	1	1	1	12	14	3	3	...	24
	25	Jhansi	5	2	...	4	...	...	...	...	...	...	6	1	25
	26	Jalaun	4	...	...	5	...	...	...	...	...	...	2	2	26
	27	Lalitpur	...	...	...	...	...	...	...	...	...	...	...	...	27
BENARES.	28	Benares	2	2	1	13	1	1	1	11	14	3	3	1	28
	29	Mirzapur	3	4	2	6	...	...	...	...	...	...	3	...	29
	30	Jaunpur	4	1	1	6	...	...	...	...	...	...	2	3	30
	31	Ghazipur	2	2	1	5	...	...	...	...	...	...	3	2	31
	32	Ballia	1	...	...	4	...	...	...	...	...	...	2	...	32
GORAKHPUR.	33	Gorakhpur	5	3	1	8	...	1	1	9	11	1	4	2	33
	34	Basti	3	...	...	6	...	...	...	...	...	...	3	1	34
	35	Azamgarh	...	2	1	5	...	...	...	...	...	...	3	...	35
KUMAUN	36	Naini Tal	2	2	...	2	...	1	1	6	20	2	5	...	36
		TOTAL	104	46	19	217	3	7	7	68	102	13	102	23	
		OUDH.													
LUCKNOW.	37	Lucknow	...	3	2	...	...	1	1	9	15	2	2	1	37
	38	Unao	...	...	...	...	...	...	...	...	...	...	3	4	38
	39	Rae-Bareli	...	3	1	1	...	...	...	...	...	...	2	1	39
	40	Sitapur	...	2	1	1	...	...	...	...	...	...	2	1	40
	41	Hardoi	...	2	1	...	...	...	...	...	...	...	2	2	41
	42	Kheri	...	...	...	...	...	...	...	...	...	...	2	1	42
FAIZABAD.	43	Faizabad	...	2	1	...	...	1	1	10	15	2	2	1	43
	44	Gonda	...	2	1	...	...	...	...	...	...	...	2	2	44
	45	Bahraich	...	...	...	...	...	...	...	...	...	...	2	3	45
	46	Sultanpur	...	...	...	...	...	...	...	...	...	...	2	1	46
	47	Partabgarh	...	...	...	...	...	...	...	...	...	...	2	1	47
	48	Barabanki	...	...	...	...	...	...	...	...	...	...	3	1	48
		TOTAL	...	14	7	2	...	2	2	19	30	4	26	19	
		Undistributed	...	...	...	...	...	...	...	...	...	...	...	...	
		GRAND TOTAL	104	60	26	219	3	9	9	87	132	17	128	42	

Statement showing the numerical strength of the Sanctioned Establishments

19A.—LAW AND JUSTICE—

CIVIL AND SESSIONS COURTS.

	Reference Number.	DISTRICTS.	District and Sessions Judges.								Subordinate Judges.			Munsiffs.			Process-Serving Establishment.					
			Civil and Sessions Judges.	Establishment.								Establishment.			Establishment.		Rent Suit Processes.				Judicial Processes.	
				Munsarims (200 and over).	Munsarims (below 200).	Clerks (below 200).	Servants.	Sale Amins (Nazirs of Judges' Courts).	Civil Court Amins.	Civil Court Amins' establishment.		Clerks (below 200).	Servants.	Munsiffs.	Clerks (below 200).	Servants.	Kurk Amins.	Sale Mohurirs.	Nazirs (Salary).	Runners (Process-Servers).	Writers.	Runners (Process-Servers).
		N.-W. PROVINCES.																				
MEERUT.	1	Dehra Dun	...	...	...	...	...	—	...	...	...	8	2	...	...	...	1	...	...	3	...	13
	2	Saharanpur	1	1	..	13	11	1	7	13	3	6	3	4	25	16	4	1	2	50	...	101
	3	Muzaffarnagar	...	—	...	...	...	...	—	...	...	...	...	...	...	...	6	1	2	53	...	...
	4	Meerut	1	1	...	12	11	1	7	13	2	6	3	5	30	18	20	1	2	71	...	106
	5	Bulandshahr	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8	1	2	50	...	...
	6	Aligarh	1	1	...	11	11	3	7	14	2	6	3	5	28	20	9	2	2	51	..	69
	7	Rurki	...	...	...	...	..	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...
AGRA.	8	Muttra	...	...	...	...	...	...	...	..	...	...	...	...	...	...	7	1	2	35	...	..
	9	Agra	1	1	...	13	11	1	7	14	1	6	3	4	24	15	12	1	2	40	...	88
	10	Farukhabad	1	1	...	12	11	1	5	10	1	6	3	4	21	15	16	1	2	40	...	56
	11	Mainpuri	1	1	...	12	10	1	7	14	1	6	3	5	28	20	7	1	2	31	...	39
	12	Etawah	...	...	...	...	...	...	...	...	...	...	...	...	...	...	6	1	2	30	.	...
	13	Etah	...	...	...	...	...	...	...	...	...	...	...	...	..	...	7	1	2	27	...	...
ROHILKHAND.	14	Bareilly	1	1	...	13	12	1	6	6	1	6	3	4	21	14	6	1	2	40	...	39
	15	Bijnor	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8	1	2	35	..	...
	16	Budaun	...	...	...	...	...	...	...	...	...	...	...	...	...	..	18	1	2	75	.	...
	17	Moradabad	2	1	...	17	15	1	9	18	1	6	3	7	36	27	10	2	2	117	...	115
	18	Shahjahanpur	1	1	...	12	14	1	9	18	1	6	3	7	40	27	14	2	2	74	...	97
	19	Pilibhit	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3	1	2	18	...	...
ALLAHABAD.	20	Cawnpore	1	1	...	13	12	1	5	10	1	6	3	4	19	14	14	1	2	72	..	73
	21	Fatehpur	...	...	...	...	...	...	...	...	...	...	...	...	...	...	11	...	2	42	...	...
	22	Banda	1	1	...	9	12	2	3	3	1	6	3	1	5	4	8	...	2	42	..	31
	23	Hamirpur	...	...	...	...	...	...	...	...	...	...	...	...	...	...	6	...	2	29	...	...
	24	Allahabad	1	1	...	13	11	1	4	8	...	6	3	2	5	3	14	1	2	67	...	72
	25	Jhansi	1	1	...	10	11	2	4	4	1	6	3	2	14	10	2	...	3	7	...	50
	26	Jalaun	...	...	...	...	...	—	...	...	...	...	...	...	...	...	4	—	2	14	...	...
	27	Lalitpur	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	—	...	...	...	...
BENARES.	28	Benares	1	1	...	13	12	1	3	6	...	...	...	1	5	3	13	1	2	35	...	35
	29	Mirzapur	1	1	...	11	11	1	2	4	1	5	3	...	6	3	4	1	2	26	...	32
	30	Jaunpur	1	1	...	11	10	2	3	3	1	6	3	2	9	6	20	1	2	80	...	40
	31	Ghazipur	1	1	...	13	11	1	7	14	1	11	6	5	27	19	12	1	2	58	...	93
	32	Ballia	...	...	...	...	...	...	...	...	...	...	...	...	...	...	9	1	2	32	...	...
GORAKHPUR.	33	Gorakhpur	1	1	...	12	14	1	7	14	2	6	1	5	28	18	24	2	3	88	...	86
	34	Basti	...	...	...	...	...	...	...	...	...	...	...	...	...	...	7	1	2	40	...	...
	35	Azamgarh	1	1	...	12	11	1	4	8	...	6	3	2	10	8	30	2	2	100	...	43
KUMAUN	36	Naini Tal	...	...	...	...	...	...	...	...	...	...	...	...	...	—	...	...	...	...	10	256
		TOTAL	20	19	...	232	221	24	106	194	21	120	57	69	381	260	340	32	66	1,578	10	1,534
		OUDH.																				
LUCKNOW.	37	Lucknow	1	...	1	10	9	1	...	...	1	1	...	2	7	3	—	...	...	24	2	60
	38	Unao	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	32	...	...
	39	Rae-Bareli	1	...	1	10	8	1	...	...	3	16	6	6	21	11	...	...	...	24	1	196
	40	Sitapur	1	...	1	10	8	1	...	...	2	9	2	3	11	6	...	1	...	12	4	106
	41	Hardoi	1	...	1	12	8	1	...	...	2	14	4	5	19	9	...	...	...	30	1	158
	42	Kheri	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	11	...	...
FAIZABAD.	43	Faizabad	1	...	1	14	8	1	...	...	2	7	2	4	16	12	...	1	...	64	1	116
	44	Gonda	1	...	1	12	9	1	...	...	2	7	2	5	22	12	...	...	...	55	1	93
	45	Bahraich	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	30	...	...
	46	Sultanpur	...	...	...	...	..	...	...	...	...	...	...	...	...	—	...	...	...	59	...	...
	47	Purtabgarh	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	1	1	31	...	...
	48	Barabanki	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	6	35	...	...
		TOTAL	6	...	6	68	50	6	...	...	12	54	16	25	96	53	...	3	7	407	10	729
		GRAND TOTAL	26	19	6	300	271	30	106	194	33	174	73	94	477	313	340	35	73	1,985	20	2,263

in each District, included in the Budget Estimate for 1893-94—continued.

COURTS OF LAW.																19 B.—LAW AND JUSTICE—JAILS.				
		COURTS OF SMALL CAUSES.						CRIMINAL COURTS.								JAILS.				
Record Room Copyist Establishment.		Establishment.			Process-serving Establishment.				General Establishment.							Officers.				
										Magistrates' Establishment.		Cantonment Magistrates' Establishment.		Honorary Magistrates' Establishment.						
Copyists.	Arrangers and Weeders.	Judges.	Clerks (below 200).	Servants.	Naib Nazirs.	Bailiffs.	Process-servers.	City and Cantonment Magistrates.	Clerk (200 and over).	Clerks (below 200).	Servants.	Clerks (below 200).	Servants.	Clerks (below 200).	Servants.	Superintendents.	Jailors.	Superintendents (allowance).	Jailors.	Reference Number.
																Central Jails.		District Jails.		
...	2	...	...	...	...	...	...	1	...	7	6	4	6	2	...	...	...	1	1	1
17	2	...	...	...	...	...	...	...	...	12	10	...	...	2	...	...	...	1	2	2
...	...	...	...	...	...	...	...	...	...	11	9	...	...	1	...	...	...	1	1	3
18	3	...	3	3	...	...	...	1	...	15	11	7	7	1	...	...	...	1	2	4
...	...	...	...	...	...	...	...	...	...	13	9	...	...	...	...	...	...	1	1	5
13	3	...	...	...	...	...	...	...	...	14	10	...	...	2	...	...	...	1	2	6
...	...	...	...	...	...	...	...	1	...	...	...	4	5	...	...	...	...	...	...	7
...	...	...	...	...	...	...	...	...	...	13	9	...	...	2	...	...	...	1	1	8
16	4	1	8	5	1	1	...	1	...	15	11	2	4	3	...	1	4	1	1	9
13	4	...	...	...	...	...	...	...	...	15	15	1	...	2	...	1	4	1	2	10
...	4	...	...	...	...	...	...	...	...	12	10	...	...	1	...	...	...	1	2	11
...	...	...	...	...	...	...	...	...	...	13	10	...	...	1	...	...	...	1	1	12
...	...	...	...	...	...	...	...	...	...	11	8	...	...	...	...	...	...	1	1	13
11	3	...	...	...	...	...	...	1	...	15	9	3	5	3	...	1	4	1	2	14
...	...	...	...	...	...	...	...	...	...	12	9	...	...	2	...	...	...	1	1	15
...	...	...	...	...	...	...	...	...	...	13	10	...	...	3	...	...	...	1	2	16
24	4	...	...	...	...	...	...	...	...	15	11	...	...	7	1	...	...	1	2	17
18	4	...	...	...	...	...	...	...	...	12	10	...	...	3	1	...	...	1	2	18
...	...	...	...	...	...	...	...	...	...	8	1	...	...	1	...	...	...	...	...	19
14	5	...	2	1	...	...	...	1	...	19	11	3	5	2	...	...	...	1	2	20
...	...	...	...	...	...	...	...	...	...	12	7	...	...	1	...	...	...	1	2	21
4	2	...	...	...	...	...	...	...	...	17	11	...	...	1	...	...	...	1	2	22
...	...	...	...	...	...	...	...	...	...	13	8	...	...	...	...	...	...	1	1	23
8	4	1	8	7	...	1	...	1	...	21	11	4	4	2	2	1	4	1	2	24
7	2	...	1	...	...	...	1	1	...	16	12	3	5	...	...	...	...	1	2	25
...	...	...	...	...	...	...	...	...	...	12	10	...	...	...	...	...	...	1	1	26
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	27
8	3	1	7	6	...	...	1	1	...	11	11	4	5	2	...	1	4	1	2	28
4	2	...	...	...	...	...	...	...	...	12	9	...	...	1	...	...	...	1	1	29
12	2	...	...	...	...	...	...	...	...	13	10	...	...	2	...	...	...	1	2	30
20	5	...	...	...	...	...	...	...	...	12	9	...	...	2	...	...	...	1	2	31
...	...	...	...	...	...	...	...	...	...	9	3	...	...	...	...	...	...	...	...	32
19	4	...	...	...	...	...	...	...	...	16	13	...	...	2	...	...	...	1	2	33
...	...	...	...	...	...	...	...	...	...	12	9	...	...	1	...	...	...	1	2	34
14	2	...	...	...	...	...	...	...	...	13	12	...	...	1	...	...	...	1	2	35
1	1	...	...	...	...	...	...	1	...	6	19	4	5	6	...	...	...	1	2	36
252	65	3	29	22	1	2	2	10	...	440	333	39	51	59	4	5	20	32	54	
13	4	1	5	5	...	3	60	(a)2	1	22	2	4	4	2	1	1	4	...	2	37
...	...	...	...	...	...	...	...	...	...	21	...	...	...	1	...	...	...	1	1	38
17	8	...	...	...	...	...	...	...	...	21	...	...	...	1	...	...	...	1	2	39
82	4	...	...	...	...	...	...	...	...	21	...	...	...	1	...	...	...	1	2	40
21	9	...	...	...	...	...	...	...	...	22	...	...	...	5	...	...	...	1	2	41
...	...	...	...	...	...	...	...	...	...	15	...	...	...	1	...	...	...	1	1	42
18	6	...	2	4	1	...	1	1	...	22	...	1	...	1	1	...	...	1	2	43
9	5	...	...	...	...	...	...	...	...	20	...	...	...	4	...	...	...	1	2	44
...	...	...	...	...	...	...	...	...	...	17	...	...	...	...	...	...	...	1	1	45
...	...	...	...	...	...	...	...	...	...	25	...	...	...	...	...	...	...	1	...	46
...	...	...	...	...	...	...	...	...	...	18	...	...	...	2	...	...	...	1	2	47
...	...	...	...	...	...	...	...	...	...	15	...	...	...	4	...	...	...	1	2	48
90	35	1	7	9	1	3	61	3	1	239	2	5	4	22	2	1	4	11	19	
342	101	4	36	31	2	5	63	13	1	679	335	44	55	81	6	6	24	43	73	

(a) Includes 1 City Magistrate.

Statement showing the numerical strength of the Sanctioned Establishments

	Reference Number.	DISTRICTS.	19B.—LAW AND JUSTICE—JAILS—*continued.*												20.— DISTRICT POLICE								
			JAILS—*continued.*										JAIL MANUFACTURES.										
			Clerical Establishment.		Warder's Establishment.			Menial and other Establishments.			Hospital Charges.		Clerical Establishment.		Officers.		Police						
			Clerks (below 200).		Warders.			Servants.			Native Doctors and Compounders.		Clerks (below 200).										
			Central Jails.	District Jails.	Central Jails.	District Jails.	District Jails (Lock-ups).	District Jails.	Lock-ups.	Mag.'s Lock-ups.	Central Jails.	District Jails.	Central Jails.	District Jails.	District Superintendents.	Assistant District Superintendents.	Inspectors.	Sub-Inspectors (Armed).	Sub-Inspectors (Civil).	European Sergeants.	Mounted Sub-Inspectors.	Mounted Head Constables.	Mounted Constables.
		N.-W. PROVINCES.																					
MEERUT.	1	Dehra Dun	...	3	...	10	...	...	Details not available.	2	...	1	...	...	1	...	2	...	5	..	...	...	...
	2	Saharanpur	...	4	...	21	...	...		1	...	1	...	...	1	1	4	1	14	...	...	...	...
	3	Muzaffarnagar	...	3	...	17	...	...		1	...	1	...	...	1	...	4	1	12	...	...	...	..
	4	Meerut	...	5	...	32	...	...		1	...	1	...	...	...	1	7	1	17	...	1	1	48
	5	Bulandshahr	...	3	...	18	...	...		...	...	1	...	...	1	...	4	1	13	...	...	...	...
	6	Aligarh	...	5	...	33	...	...		2	...	1	...	...	1	1	4	1	14	...	..	...	...
	7	Rurki	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...	...	...	..	...	..
AGRA.	8	Muttra	...	3	...	18	...	...		...	...	1	...	1	1	...	5	2	12	...	—	...	...
	9	Agra	9	5	109	32	...	...		2	3	1	1	...	1	1	6	2	16	1	1	4	61
	10	Farukhabad	9	4	109	26	...	...		1	3	1	3	...	1	1	4	2	13	...	...	...	...
	11	Mainpuri	...	4	...	28	...	...		...	...	1	...	...	1	...	4	...	13	...	...	...	...
	12	Etawah	...	3	...	20	...	...		1	...	1	...	...	1	...	4	1	12	...	...	...	...
	13	Etah	...	3	...	19	...	...		...	...	1	...	...	...	1	4	1	13	...	...	...	...
ROHILKHAND.	14	Bareilly	9	5	89	47	...	...		1	3	1	2	...	1	1	5	3	16	...	1	1	43
	15	Bijnor	...	3	...	23	...	...		...	...	1	...	...	...	...	4	1	12	...	...	...	...
	16	Budaun	...	3	...	31	...	...		...	...	1	...	...	1	1	4	1	13	...	...	...	...
	17	Moradabad	...	4	...	35	...	...		1	...	1	...	...	1	...	5	1	16	...	...	...	...
	18	Shahjahanpur	...	4	...	31	...	...		1	...	1	...	...	1	...	4	1	16	...	..	...	...
	19	Pilibhit	...	...	...	...	...	...		1	...	...	...	...	...	1	3	1	6	...	...	...	...
ALLAHABAD.	20	Cawnpur	...	4	...	23	...	...		1	...	1	...	...	1	1	6	2	18	1	1	1	48
	21	Fatehpur	...	4	...	27	...	...		1	...	1	...	...	1	...	4	1	12	...	...	...	...
	22	Banda	...	4	...	26	...	...		...	...	1	...	...	1	1	5	1	15	...	—	...	...
	23	Hamirpur	—	3	...	18	...	...		...	...	1	...	1	1	...	4	1	13	...	...	...	...
	24	Allahabad	9	5	111	39	5	2		5	3	1	2	2	1	1	7	3	30	3	1	1	40
	25	Jhansi	...	3	...	18	...	...		...	...	1	...	...	1	1	8	2	25	1	1	1	36
	26	Jalaun	—	3	...	17	...	..		...	..	1	...	...	1	...	4	1	9	—	...	...	...
	27	Lalitpur	...	1	...	10	...	...		...	...	...	...	...	...	...	...	...	..	...	..	...	...
BENARES.	28	Benares	9	5	109	36	...	...		...	3	1	1	—	1	1	5	2	22	...	1	1	45
	29	Mirzapur	...	3	...	19	...	...		4	...	1	...	...	1	...	4	1	16	1	...	...	...
	30	Jaunpur	...	4	...	24	...	...		1	...	1	...	...	1	...	4	1	13	..	...	...	...
	31	Ghazipur	...	5	...	35	...	...		...	...	1	...	...	1	...	4	1	12	...	..	...	...
	32	Ballia	—	...	...	...	...	...		2	...	...	...	...	...	1	2	1	8	...	...	...	...
GORAKHPUR.	33	Gorakhpur	...	5	...	39	...	...		5	...	2	...	...	1	1	6	1	19	...	...	...	...
	34	Basti	...	4	...	25	...	...		...	...	1	...	1	1	...	4	1	14	...	...	...	...
	35	Azamgarh	...	4	...	30	...	...		...	...	1	...	...	1	1	4	1	17	..	...	...	—
KUMAUN	36	Naini Tal	...	2	—	23	...	1		1	...	1	...	...	1	...	1	...	10	...	—	...	...
		TOTAL	45	123	527	850	5	3		35	15	33	9	5	29	17	149	41	486	7	7	10	321
		OUDH.																					
LUCKNOW.	37	Lucknow	9	5	133	38	7	...		7	3	1	3	1	1	2	5	5	22	1	1	2	71
	38	Unao	...	3	...	22	1	...		...	...	1	...	...	...	1	3	1	13	...	...	...	...
	39	Rae-Bareli	...	5	—	36	...	...		...	...	1	...	1	1	...	4	1	14	...	...	...	...
	40	Sitapur	...	5	...	37	2	...		2	...	1	...	...	1	...	4	1	14	...	...	...	...
	41	Hardoi	...	3	...	24	2	...		...	...	1	...	...	1	...	4	...	14	...	...	...	...
	42	Kheri	...	3	...	22	1	...		...	...	1	...	...	1	...	3	1	11	..	...	...	...
FAIZABAD.	43	Faizabad	...	5	...	36	1	...		...	...	1	...	...	1	...	4	1	17	..	...	...	...
	44	Gonda	...	4	...	26	1	...		...	...	1	...	...	1	...	5	1	15	...	...	...	...
	45	Bahraich	...	3	...	22	3	...		...	...	1	...	...	1	...	4	1	11	...	...	...	...
	46	Sultanpur	...	2	...	8	...	...		...	...	1	...	...	1	...	4	...	15	—	..	...	...
	47	Partabgarh	...	4	...	28	2	...		...	...	1	...	...	1	1	3	1	10	...	...	...	...
	48	Barabanki	...	4	...	24	...	...		1	...	1	...	...	...	...	4	1	12	...	...	...	...
		TOTAL	9	46	133	323	20	...		10	3	12	3	2	10	4	47	14	168	1	1	2	71
		Undistributed	...	...	...	...	...	...		...	...	...	...	...	7	...	...	...	...	..	..	...	..
		GRAND TOTAL	54	169	660	1,173	25	3	4	45	18	45	12	7	46	21	196	55	654	8	8	12	392

in each District, included in the Budget Estimate for 1893-94—continued.

POLICE																							
EXECUTIVE FORCE.												SPECIAL POLICE.	CATTLE POUNDS.		VILLAGE POLICE, LOCAL.			EDUCATION. INSPECTION—LOCAL.				
FORCE.		ESTABLISHMENT.	HOSPITAL CHARGES.				GENERAL POLICE.	OTHER POLICE.				INFANTICIDE CHARGES.						OFFICERS.				
Head Constables.	Foot Constables.	Sweepers for Police Lines.	Native Doctors.	Compounders and Leechmen.	Hospital Orderly Peons.	Bhistees, Cooks, and Sweepers.	Extra Guards.	Magistrates' Guards.	Distillery Guards.	Canal Chowkidars.	Superintendents' Orderly Peons.	Police Force.	Pound keepers or Mohurrirs.	Herdsmen.	Clerks and Mohurirs (Village Chowkidari, Oudh).	Village and Road Chowkidars (Village Chowkidari, Oudh).	Chowkidars.	Inspectors of Schools.	Assistant Inspectors.	Deputy Inspectors.	Sub-Deputy Inspectors.	Reference Number.
37	165	...	..	1	2	1	...	3	4	..	2	...	7	...	...	...	110	...	...	...	...	1
79	390	...	...	...	2	..	...	4	8	8	2	9	17	...	...	...	1,729	...	...	...	...	2
61	299	...	...	1	2	1	...	4	4	4	2	...	16	...	...	...	1,260	...	...	...	...	3
115	568	...	1	1	2	1	...	9	4	8	2	...	27	...	...	...	2,214	...	...	...	...	4
79	352	...	...	1	2	1	...	4	...	8	2	...	18	...	...	...	1,973	...	...	...	...	5
82	423	...	...	1	2	1	...	8	4	4	2	2	24	...	...	...	2,033	...	...	...	...	6
...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	..	...	...	..	...	...	7
89	382	1	1	1	2	1	...	4	...	...	2	...	17	8	...	...	1,647	...	...	...	...	8
133	838	...	1	1	2	1	13	8	4	...	4	...	14	...	...	...	2,351	1	3	17	11	9
90	514	2	1	1	2	1	13	4	4	6	2	1	18	18	...	...	2,072	...	...	...	...	10
66	313	1	...	1	2	1	...	8	4	10	2	4	17	17	...	...	1,858	...	...	...	...	11
76	340	...	1	1	2	1	...	4	...	...	2	2	23	23	...	...	1,537	...	...	...	...	12
62	299	1	...	1	2	1	10	4	...	2	2	...	17	...	...	...	1,536	...	...	...	...	13
96	597	1	1	1	2	1	...	4	4	...	4	...	21	20	...	...	1,986	1	1	6	5	14
66	325	...	...	1	2	2	4	4	4	...	2	1	17	...	...	...	1,813	...	...	...	...	15
66	330	1	...	1	2	1	9	4	4	...	2	1	22	22	...	...	2,045	..	...	...	...	16
84	486	1	...	1	2	1	...	4	8	...	2	...	18	17	...	...	2,285	...	...	...	...	17
66	339	...	...	1	2	1	...	4	4	...	2	...	26	7	...	...	2,096	...	...	...	...	18
41	207	1	...	1	2	1	...	4	..	...	2	...	21	10	...	...	1,048	...	...	...	...	19
99	540	1	...	1	2	1	23	4	4	10	2	...	23	19	...	...	2,880	...	...	...	...	20
66	313	1	1	1	2	1	...	4	4	...	2	...	16	...	...	...	1,875	...	...	...	...	21
89	388	...	...	1	2	1	...	8	...	...	2	...	31	23	...	...	1,725	...	...	...	...	22
73	321	1	...	1	2	1	...	4	...	...	2	...	22	13	...	...	1,157	...	...	...	...	23
141	825	12	1	1	2	2	9	8	12	...	4	...	21	...	...	...	3,386	1	1	5	5	24
156	781	...	1	2	4	2	5	8	...	..	4	...	39	...	...	...	1,401	...	...	...	...	25
69	334	1	...	1	2	1	5	4	...	...	2	...	15	12	...	...	1,211	...	...	...	...	26
...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	27
74	452	...	1	1	2	1	9	4	4	...	2	...	12	17	...	...	1,461	1	...	6	5	28
99	447	...	1	1	2	1	9	4	4	...	2	...	20		...	...	1,374	...	...	...	...	29
65	335	...	...	1	2	2	...	8	4	...	2	...	13	...	...	...	1,954	...	...	...	...	30
60	318	...	...	1	2	1	...	8	4	...	2	...	19	18	...	...	1,744	...	...	...	...	31
43	183	...	...	...	...	...	...	4	4	...	...	...	13	12	—	...	1,296	...	...	...	...	32
105	503	...	1	...	2	3	13	12	4	...	3	...	38	...	...	...	2,326	...	...	...	...	33
70	321	1	...	1	2	1	...	4	4	...	2	...	28	...	...	...	2,006	...	...	...	...	34
73	352	..	...	1	2	1	...	4	4	...	2	...	26	24	...	...	2,229	...	...	...	...	35
56	237	...	...	...	...	...	...	...	...	...	2	...	35	...	...	...	128	...	1	...	3	36
2,726	13,817	26	12	31	66	37	122	176	112	60	75	20	711	282	...	...	59,746	4	6	34	29	
104	709	...	1	1	...	3	8	4	4	...	...	...	8	8	...	383	...	1	2	13	...	37
60	344	...	...	1	...	2	...	4	8	...	...	...	10	8	1	422	...	..	...	...	...	38
61	336	...	1	1	...	2	...	4	4	...	..	...	17	16	1	1,078	...	...	...	...	...	39
75	401	...	...	1	...	2	5	4	4	...	...	...	10	10	...	770	...	...	...	...	...	40
64	355	1	...	1	...	2	...	4	4	...	...	...	13	13	1	1,030	...	...	...	...	...	41
49	254	...	...	1	...	1	...	4	...	...	...	...	16	10	...	116	...	...	...	...	...	42
67	482	...	1	1	...	2	...	4	4	...	...	...	9	9	2	2,420	...	...	...	...	...	43
69	402	...	...	1	...	2	...	4	8	...	...	...	14	14	1	2,147	...	...	...	...	...	44
55	302	...	...	1	...	2	...	4	4	...	...	...	12	12	...	59	...	...	...	...	...	45
61	322	...	...	1	—	2	...	4	4	...	...	...	13	13	1	1,055	...	...	...	...	...	46
46	260	...	...	1	...	2	...	4	8	...	...	...	11	11	...	225	...	...	...	...	...	47
59	321	...	...	1	...	2	...	4	8	...	...	...	18	17	2	2,084	...	...	...	...	...	48
770	4,488	1	3	12	...	24	13	48	60	...	...	...	151	147	9	13,589	...	1	2	13	...	
166	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
3,662	18,305	27	15	43	66	61	135	224	172	60	75	20	862	429	9	13,589	59,746	5	8	47	29	

Statement showing the numerical strength of the Sanctioned Establishments

22.—EDUCATION

	Reference Number.	DISTRICTS.	INSPECTION—LOCAL—*contd.* Establishment. Clerks and Moharirs (below 200).	Munshi.	Servants.	GOVERNMENT COLLEGES, GENERAL, PROVINCIAL. Officers. Principals.	Professors.	Assistant Professors.	Establishment. English Teacher.	Writers and Librarians.	Servants.	GOVERNMENT SCHOOLS, Secondary Schools for Boys and Girls. High and Middle Schools, English. Head Masters (200 and over).	Head Masters (below 200).	Masters and Teachers.(a)	Servants.	Middle Vernacular. Teachers and Assistants.	Servants.
		N.-W. PROVINCES.															
MEERUT.	1	Dehra Dun	...	...	...	...	...	...	...	...	...	...	...	...	...	3	...
	2	Saharanpur	...	...	...	...	...	...	...	...	...	...	1	9	5	31	...
	3	Muzaffarnagar	...	...	...	...	...	...	...	...	...	...	1	8	5	31	21
	4	Meerut	...	...	...	...	...	...	...	...	...	1	...	...	...	25	1
	5	Bulandshahr	...	...	...	...	...	...	...	...	...	...	1	10	5	42	...
	6	Aligarh	...	...	...	...	...	...	...	...	...	1	...	14	4	28	...
	7	Rurki	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
AGRA.	8	Muttra	...	...		...	...	...	...	...	...	1	...	11	4	38	1
	9	Agra	48	...	59	...	...	...	...	...	...	...	...	...	...	33	...
	10	Farukhabad	...	...	...	...	...	...	...	...	...	...	1	9	4	29	...
	11	Mainpuri	...	...	...	...	...	...	...	...	...	...	1	7	4	26	...
	12	Etawah	...	...	...	...	...	...	...	...	...	1	...	13	4	31	3
	13	Etah	...	...	...	...	...	...	...	...	...	...	1	6	4	31	...
ROHILKHAND.	14	Bareilly	20	...	26	...	...	...	...	...	...	1	...	21	19	19	...
	15	Bijnor	...	...	...	...	...	...	...	...	...	...	1	10	5	29	1
	16	Budaun	...	...	...	...	...	...	...	...	...	...	1	10	5	29	...
	17	Moradabad	...	...	...	...	...	...	...	...	...	1	...	10	4	39	...
	18	Shahjahanpur	...	...	...	...	...	...	...	...	...	1	...	10	5	33	3
	19	Pilibhit	...	...	...	...	...	...	...	...	...	...	1	8	3	16	1
ALLAHABAD.	20	Cawnpur	...	...	...	...	...	...	...	...	...	1	...	11	5	35	...
	21	Fatehpur	...	...	...	...	...	...	...	...	...	...	1	10	5	19	...
	22	Banda	...	...	...	...	...	...	...	...	...	1	...	9	6	26	...
	23	Hamirpur	...	...	...	...	...	...	...	...	...	...	1	7	4	22	...
	24	Allahabad	16	...	23	1	7	4	...	3	12	1	...	16	9	26	3
	25	Jhansi	...	...	...	...	...	...	...	...	...	...	...	...	...	22	...
	26	Jalaun	...	...	...	...	...	...	...	...	...	...	...	...	...	18	...
	27	Lalitpur	...	...	...	...	...	...	...	...	...	...	1	6	4	...	...
BENARES.	28	Benares	16	...	22	1	12	7	1	5	18	...	...	...	...	4	...
	29	Mirzapur	...	...	...	...	...	...	...	...	...	1	...	16	4	16	...
	30	Jaunpur	...	...	...	...	...	...	...	...	...	...	1	12	6	25	...
	31	Ghazipur	...	...	...	...	...	...	...	...	...	...	...	...	...	25	...
	32	Ballia	...	...	...	...	...	...	...	...	...	...	1	12	6	14	...
GORAKHPUR.	33	Gorakhpur	...	...	...	...	...	...	...	...	...	...	...	...	...	24	...
	34	Basti	...	...	...	...	...	...	...	...	...	...	...	...	...	16	...
	35	Azamgarh	...	...	...	...	...	...	...	...	...	...	...	...	...	24	...
KUMAUN	36	Naini Tal	3	1	6	...	...	...	...	...	...	1	...	11	5	12	1
		TOTAL	105	1	136	2	19	11	1	8	30	12	14	266	134	841	35
		OUDH.															
LUCKNOW.	37	Lucknow	47	...	114	...	...	...	...	...	...	...	...	...	...	26	11
	38	Unao	...	...	...	...	...	...	...	...	...	...	1	11	5	46	8
	39	Rae-Bareli	...	...	...	...	...	...	...	...	...	1	...	6	5	27	11
	40	Sitapur	...	...	...	...	...	...	...	...	...	...	1	6	5	39	9
	41	Hardoi	...	...	...	...	...	...	...	...	...	1	...	10	6	39	12
	42	Kheri	...	...	...	...	...	...	...	...	...	...	1	6	4	30	7
FAIZABAD.	43	Faizabad	...	...	...	...	...	...	...	...	...	1	...	12	7	19	6
	44	Gonda	...	...	...	...	...	...	...	...	...	...	1	6	5	21	8
	45	Bahraich	...	...	...	...	...	...	...	...	...	...	1	5	5	9	3
	46	Sultanpur	...	...	...	...	...	...	...	...	...	1	...	7	6	17	4
	47	Partabgarh	...	...	...	...	...	...	...	...	...	...	1	8	6	19	5
	48	Barabanki	...	...	...	...	...	...	...	...	...	...	1	7	6	39	12
		TOTAL	47	...	114	...	...	...	...	...	...	4	7	84	60	331	96
		GRAND TOTAL	152	1	250	2	19	11	1	8	30	16	21	350	194	1,172	131

(a) Exclusive of 55 additional teachers.

in each District, included in the Budget Estimate for 1893-94—continued.

—*continued.*

GENERAL—LOCAL.				GOVERNMENT SCHOOLS, SPECIAL—LOCAL.			23.—ECCLESIASTICAL.								
PRIMARY SCHOOLS FOR BOYS AND GIRLS.				TRAINING SCHOOLS.			ECCLESIASTICAL ESTABLISHMENT.						CEMETERY ESTABLISHMENT.		
Low (Boys).		Low (Girls).		Normal Schools.			CHURCH OF ENGLAND.			CHURCH OF SCOTLAND.			CARE-TAKERS IN CHARGE OF		
Masters and Teachers.	Servants.	Teachers.	Servants.	Teachers.	Pupil Teachers.	Servants.	Chaplains.	Ministers of the Additional Clergy Society.	Church Establishment.	Chaplains.	Minister of the Additional Clergy.	Church Establishment.	Cantonment Cemeteries.	Civil Cemeteries.	Reference Number.
25	...	...	...	...	...	...	3	...	7	...	...	...	2	3	1
114	...	2	...	...	...	...	...	1	1	...	...	...	...	1	2
120	...	1	...	...	...	...	...	...	1	...	...	...	...	...	3
181	...	2	...	...	...	...	1	...	5	...	...	5	1	4	4
138	...	...	...	...	...	...	...	...	1	...	...	...	...	1	5
181	1	7	1	...	...	...	...	...	1	...	...	...	...	1	6
...	...	...	...	...	...	...	1	...	2	...	...	...	1	...	7
122	...	8	...	...	...	...	1	...	4	...	...	...	...	1	8
156	...	3	...	12	100	8	1	1	8	...	1	...	4	3	9
113	...	1	...	...	...	...	1	...	2	...	...	...	1	3	10
101	...	2	...	...	...	...	...	...	1	...	...	...	...	1	11
95	...	1	1	...	...	...	...	...	1	...	...	...	...	2	12
94	...	6	...	...	...	...	...	...	...	...	...	...	...	1	13
124	...	13	13	...	...	...	1	...	6	...	...	...	1	1	14
117	...	2	...	...	...	...	...	...	...	...	...	...	...	1	15
154	...	9	...	...	...	...	...	...	...	...	...	...	...	1	16
132	...	6	...	...	...	...	1	...	2	...	...	...	...	2	17
116	...	...	...	...	...	...	1	...	2	...	...	...	1	1	18
50	...	...	...	...	...	...	...	...	...	...	...	...	...	...	19
159	...	4	...	...	...	...	1	...	7	...	...	...	7	3	20
129	...	2	1	...	...	...	...	...	...	...	...	...	...	1	21
139	...	...	...	...	...	...	...	1	1	...	...	...	1	2	22
65	...	1	...	...	...	...	...	...	...	...	...	...	...	2	23
166	...	...	...	11	87	6	2	2	7	1	...	2	5	3	24
83	...	...	...	...	...	...	1	...	4	...	...	...	...	7	25
75	...	1	1	...	...	...	...	...	...	...	...	...	...	4	26
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	27
100	...	2	...	...	...	...	1	...	4	...	...	...	1	2	28
107	...	3	1	...	...	...	1	...	3	...	...	...	3	1	29
100	...	2	...	...	...	...	...	...	1	...	...	...	...	2	30
124	...	3	3	...	...	...	...	1	1	...	...	...	...	2	31
85	...	1	1	...	...	...	...	...	...	...	...	...	...	1	32
200	...	4	1	...	...	...	...	1	1	...	...	...	...	1	33
126	...	2	...	...	...	...	...	...	1	...	...	...	...	1	34
153	...	3	...	...	...	...	...	...	1	...	...	...	...	2	35
162	...	3	1	...	...	...	2	...	10	...	...	...	3	3	36
4,106	1	94	24	23	187	14	19	7	85	1	1	7	31	64	
76	...	2	8	11	162	7	3	...	8	...	...	...	4	7	37
140	...	...	...	...	...	...	...	...	...	...	...	...	...	1	38
154	...	2	...	...	...	...	...	...	1	...	...	...	...	1	39
138	...	5	...	...	...	...	1	...	4	...	...	...	...	2	40
147	...	17	...	...	...	...	...	...	...	...	...	...	...	2	41
82	...	7	...	...	...	...	...	...	...	...	...	...	...	2	42
112	...	...	...	...	...	...	1	...	4	1	...	...	...	2	43
173	...	10	...	...	...	...	...	...	1	...	...	...	...	2	44
107	...	...	...	...	...	...	...	...	...	...	...	...	...	1	45
115	...	4	1	...	...	...	...	...	1	...	...	...	...	1	46
103	...	5	...	...	...	...	...	...	1	...	...	...	...	1	47
187	...	1	1	...	...	...	...	...	...	...	...	...	...	1	48
1,534	...	53	10	11	162	7	5	...	20	1	...	...	4	23	
5,640	1	147	34	34	349	21	24	7	105	2	1	7	35	87	

Statement showing the numerical strength of the Sanctioned Establishments

24.—MEDI

	Reference Number.	DISTRICTS.	MEDICAL ESTABLISHMENT.				HOSPITALS AND DISPENSARIES.					SANITA	
			DISTRICT MEDICAL OFFICERS.				MOFUSSIL HOSPITALS AND DISPENSARIES, LOCAL.					PROVIN	
							Officers.		Establishment.			Superintend	
												Officers.	
			Civil Surgeons.	Assistants to Civil Surgeons and Civil Apothecary.	Hospital Assistant and Native Doctor.	Establishment. Servants.	Assistant Surgeons.	Hospital Assistants and Native Doctors.	Compounders, Dressers and Apprentices.	Clerks (below 200).	Servants.	Sanitary Commissioner and Deputy Sanitary Commissioners.	Deputy Superintendents.
		N.-W. PROVINCES.											
MEERUT.	1	Dehra Dun	2	...	...	...	...	2	5	2	10	...	...
	2	Saharanpur	1	...	...	...	1	6	10	1	17	...	...
	3	Muzaffarnagar	1	...	...	...	1	3	6	1	11	...	...
	4	Meerut	1	...	...	...	1	7	13	1	20	1	1
	5	Bulandshahr	1	...	...	...	3	2	8	1	16	...	...
	6	Aligarh	1	...	...	...	1	5	10	1	22	...	...
	7	Rurki	...	...	...	...	...	...	...	...	...	...	...
AGRA.	8	Muttra	...	...	...	...	1	2	7	1	11	...	...
	9	Agra	1	..	...	...	2	7	13	1	39	...	1
	10	Farukhabad	1	...	...	...	1	4	9	1	15	...	...
	11	Mainpuri	1	...	...	...	1	3	6	1	9	...	...
	12	Etawah	1	...	...	...	1	2	3	1	10	...	...
	13	Etah	1	...	...	...	1	7	11	1	20	...	...
ROHILKHAND.	14	Bareilly	1	...	...	...	1	3	7	1	18	...	...
	15	Bijnor	1	...	...	...	2	3	8	1	14	...	...
	16	Budaun	1	...	...	...	1	7	10	1	23	...	...
	17	Moradabad	1	...	...	...	1	6	11	1	18	...	1
	18	Shahjahanpur	1	...	...	...	1	5	8	1	21	...	...
	19	Pilibhit	...	...	1	...	...	3	5	1	10	...	...
ALLAHABAD.	20	Cawnpur	1	...	...	...	1	9	10	1	26	...	...
	21	Fatehpur	1	...	...	...	1	...	3	1	5	...	...
	22	Banda	1	...	...	...	2	2	5	1	15	...	...
	23	Hamirpur	1	...	...	...	1	2	5	1	8	...	...
	24	Allahabad	1	(a)2	...	...	1	10	11	1	35	(b) 2	1
	25	Jhansi	1	...	...	...	3	3	8	1	20	...	...
	26	Jalaun	1	...	...	...	1	4	4	1	13	...	...
	27	Lalitpur	...	...	...	...	...	...	...	...	...	...	...
BENARES.	28	Benares	1	...	...	...	1	2	6	1	12	...	1
	29	Mirzapur	1	...	...	...	2	5	11	1	21	...	...
	30	Jaunpur	1	...	...	.	1	2	5	1	9	...	...
	31	Ghazipur	1	...	...	...	1	2	4	1	11	...	...
	32	Ballia	1	...	...	...	1	2	4	1	7	...	...
GORAKHPUR.	33	Gorakhpur	1	...	...	...	1	7	10	1	17	...	1
	34	Basti	1	...	...	...	1	4	8	1	14	...	...
	35	Azamgarh	1	...	...	...	1	3	5	1	13	...	...
KUMAUN	36	Naini Tal	1	1	1	2	1	7	7	3	20	...	...
		TOTAL	33	3	2	2	40	141	256	37	550	3	6
		OUDH.											
LUCKNOW.	37	Lucknow	1	1	...	...	1	8	11	1	17	1	1
	38	Unao	1	...	...	...	1	4	6	1	13	...	...
	39	Rae-Bareli	1	...	...	...	1	5	5	1	18	...	...
	40	Sitapur	1	...	...	...	1	6	5	1	18	...	...
	41	Hardoi	1	...	...	...	2	2	8	1	14	...	...
	42	Kheri	1	...	...	...	1	4	4	1	13	...	...
FAIZABAD.	43	Faizabad	1	...	...	...	1	4	4	1	18	...	...
	44	Gonda	1	...	...	...	1	4	6	1	16	...	...
	45	Bahraich	1	...	...	...	2	4	4	1	18	...	...
	46	Sultanpur	1	...	...	...	1	3	2	1	10	...	...
	47	Partabgarh	1	...	...	...	1	2	6	1	12	...	...
	48	Barabanki	1	...	...	...	1	8	8	1	20	...	...
		TOTAL	12	2	...	...	14	54	69	12	187	1	1
		GRAND TOTAL	45	4	2	2	54	195	325	49	737	4	7

(a) Includes 1 Civil Apothecary.
(b) Includes 1 Sanitary Commissioner and Superintendent General of Vaccination.

in each District, included in the Budget Estimate for 1893-94—concluded.

CAL.														
TION AND VACCINATION.							LUNATIC ASYLUM.							
CIAL.				LOCAL.			OFFICERS.		ESTABLISHMENT.					
ence. Establishment.			District Charges.											
Clerks (below 200).	Tube-fillers.	Servants.	Mortuary Clerks.	Native Superintendents.	Vaccinators and Assistants.	Apprentices.	Superintendents.	Native Doctors.	Compounders and Dressers.	Overseers and Darogahs.	Matrons.	Guards.	Clerks and Servants.	Reference Number.
...	...	...	1	2	6	1	...	...	...	...	...	...	...	1
...	...	...	1	1	14	1	...	...	...	...	...	...	...	2
...	...	...	1	1	15	1	...	...	...	...	...	...	...	3
1	1	3	1	1	23	1	...	...	...	...	...	...	...	4
...	...	...	1	1	16	1	...	...	...	...	...	...	...	5
...	...	...	1	1	20	1	...	...	...	...	...	...	...	6
...	...	...	...	...	...	...	...	...	...	...	...	...	...	7
...	...	...	1	1	11	1	...	...	...	...	...	...	...	8
1	...	1	1	1	13	1	1	1	1	1	1	20	10	9
...	...	...	1	1	12	1	...	...	...	...	...	...	...	10
...	...	...	1	1	11	1	...	...	...	...	...	...	...	11
..	...	...	1	1	10	1	...	...	...	...	...	...	...	12
...	...	...	1	1	9	1	...	...	...	...	...	...	...	13
...	...	...	1	1	12	1	1	...	1	1	1	35	17	14
...	...	...	1	1	13	1	...	...	...	...	...	...	...	15
...	...	...	1	1	13	1	...	...	...	...	...	...	...	16
1	...	1	1	1	24	1	...	...	...	...	...	...	...	17
...	...	...	1	1	9	1	...	...	...	...	...	...	...	18
...	...	...	1	1	6	1	...	...	...	...	...	...	...	19
...	...	...	1	1	18	1	...	...	...	...	...	...	...	20
...	...	...	1	1	13	1	...	...	...	...	...	...	...	21
...	...	...	1	1	16	1	...	...	...	...	...	...	...	22
...	...	...	1	1	12	1	...	...	...	...	...	...	...	23
8	1	7	1	1	22	1	...	...	...	...	...	...	...	24
...	...	...	1	1	16	2	...	...	...	...	...	...	...	25
...	...	...	1	1	9	1	...	...	...	...	...	...	...	26
...	...	...	...	...	...	...	...	...		...	...	...	...	27
...	...	1	1	1	9	1	1	1	1	1	1	24	10	28
...	...	...	1	1	14	1	...	...	...	...	...	...	...	29
...	...	...	1	1	15	3	...	...	...	...	...	...	...	30
...	...	...	1	1	12	1	...	...	...	...	...	...	...	31
...	...	...	1	1	9	...	...	...	...	...	...	...	...	32
..	...	1	1	1	29	1	...	...	...	...	...	...	...	33
...	...	...	1	1	26	1	...	...	...	...	...	...	...	34
...	..	...	1	1	18	1	...	...	...	...	...	...	...	35
...	...	...	3	3	27	3	...	...	...	...	...	...	...	36
11	2	14	36	37	502	38	3	2	3	3	3	79	37	
2	1	3	1	1	14	3	1	...	1	1	...	25	9	37
...	...	...	1	1	8	...	...	...	...	...	...	...	...	38
...	...	...	1	1	8	1	...	...	...	...	...	...	...	39
...	...	...	1	1	12	1	...	...	...	...	...	...	...	40
...	...	...	1	1	15	...	...	...	...	...	...	...	...	41
...	...	...	1	1	6	...	...	...	...	...	...	...	...	42
...	...	...	1	1	12	1	...	...	...	...	...	...	...	43
...	...	...	1	1	10	...	...	...	...	...	...	...	...	44
...	...	...	1	1	11	...	...	...	...	...	...	...	...	45
...	...	...	1	1	24	...	...	...	...	...	...	...	...	46
...	...	...	1	1	11	...	...	...	...	...	...	...	...	47
...	...	...	1	1	32	3	...	...	...	...	...	...	...	48
2	1	3	12	12	163	9	1	...	1	1	...	25	9	
13	3	17	48	49	665	47	4	2	4	4	3	104	46	

LIBRARY

GOVERNMENT OF THE PUNJAB.

CIVIL

BUDGET ESTIMATE

FOR THE YEAR

1893-94.

G. I. C. P. O.—No. 510 C. G.—21-8-93.—120.

GOVERNMENT

CIVIL BUDGET ESTIMATE

General Abstract of

REVENUE & RECEIPTS.	Reference to Detailed Estimate.	Budget, 1893-94.				Revised, 1892-93.				Number of Items.
		Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	
	Page.	R	R	R	R	R	R	R	R	
CIVIL HEADS.										
I.—Land Revenue	6	1,46,49,000	95,47,000	28,000	2,42,24,000	1,41,55,000	93,85,000	28,000	2,35,68,000	1
II.—Opium . .	7	31,000	...	...	31,000	29,000	...	...	29,000	2
IV.—Stamps . .	7	10,30,000	30,89,000	...	41,19,000	10,31,000	30,94,000	...	41,25,000	3
V.—Excise . .	7	14,06,000	4,69,000	...	18,75,000	13,88,000	4,63,000	...	18,51,000	4
VI.—Provincial Rates . .	7	...	5,95,000	35,56,000	41,51,000	...	5,81,000	34,68,000	40,49,000	5
VIII.—Assessed Taxes	8	6,12,000	6,13,000	...	12,25,000	6,13,000	6,12,000	...	12,25,000	6
IX.—Forest . .	8	4,50,000	4,50,000	...	9,00,000	4,06,000	4,06,000	...	8,12,000	7
X.—Registration .	8	1,50,000	1,50,000	...	3,00,000	1,62,000	1,63,000	...	3,25,000	8
XI.—Tributes from Native States	9	2,78,000	...	...	2,78,000	2,86,000	...	...	2,86,000	9
XII.—Interest. .	9	...	2,85,000	1,000	2,86,000	...	2,91,000	1,000	2,92,000	10
XIII.—Post Office .	9	...	4,000	47,000	51,000	...	4,000	46,000	50,000	11
XVIA.—Law & Justice—Courts of Law	9	...	4,32,000	12,000	4,44,000	...	4,20,000	12,000	4,32,000	12
XVIB.—Law & Justice—Jails . .	9	...	2,57,000	...	2,57,000	...	1,93,000	...	1,93,000	13
XVII.—Police . .	10	...	6,30,000	58,000	6,88,000	...	6,32,000	60,000	6,92,000	14
XIX.—Education .	10	...	24,000	71,000	95,000	...	23,000	64,000	87,000	15
XX.—Medical . .	11	...	26,000	24,000	50,000	...	27,000	18,000	45,000	16
XXI.—Scientific and other Minor Departments.	11	...	48,000	90,000	1,38,000	...	36,000	86,000	1,22,000	17
XXII.—Receipts in aid of Superannuation, &c. .	11	63,000	46,000	...	1,09,000	64,000	46,000	...	1,10,000	18
XXIII.—Stationery and Printing .	12	19,000	1,00,000	...	1,19,000	16,000	99,000	...	1,15,000	19
XXV.—Miscellaneous .	12	69,000	1,26,000	33,000	2,28,000	18,000	1,28,000	33,000	1,79,000	20
XXIX.—Irrigation—Major Works:										
Direct Receipts .	12	3,03,000	...	...	3,03,000	3,15,000	...	...	3,15,000	21
Portion of Land Revenue due to Irrigation .	12	50,000	...	...	50,000	60,000	...	...	60,000	22
XXX.—Irrigation—Minor Works and Navigation .	12	...	91,000	15,000	1,06,000	...	62,000	18,000	80,000	23
XXXII.—Civil Works .	13	...	3,15,000	2,33,000	5,48,000	...	3,06,000	2,22,000	5,28,000	24
Total Civil Heads .		1,91,10,000	1,72,97,000	41,68,000	4,05,75,000	1,85,43,000	1,69,71,000	40,56,000	3,95,70,000	25
DEPARTMENTAL HEADS. *For Details, see separate Estimates.*										
VIII.—Assessed Taxes		...	...	...	...	...	...	...	...	26
XXVI.—State Railways Gross Receipts .		2,80,00,000	...	...	2,80,00,000	2,56,00,000	...	...	2,56,00,000	27
XXIX.—Irrigation—Major Works:										
Direct Receipts .		50,97,000	...	...	50,97,000	63,65,000	...	...	63,65,000	28
XXX.—Irrigation—Minor Works & Navigation		2,15,000	...	...	2,15,000	2,09,000	...	...	2,09,000	29
XXXI.—Military Works .		6,000	...	...	6,000	4,000	...	...	4,000	30
XXXII.—Civil Works . .		40,000	50,000	1,000	91,000	40,000	51,000	1,000	92,000	31
Total Departmental Heads .		3,33,58,000	50,000	1,000	3,34,09,000	3,22,18,000	51,000	1,000	3,22,70,000	32
TOTAL REVENUE & RECEIPTS		5,24,68,000	1,73,47,000	41,69,000	7,39,84,000	5,07,61,000	1,70,22,000	40,57,000	7,18,40,000	33

(a) These totals do not include departmental figures under Assessed Taxes

Net Increase of Revenue and Receipts

FOR THE YEAR 1893-94.

REVENUE AND RECEIPTS.

Number of Items.	Budget, 1892-93.				Accounts, 1891-92.				Budget Estimate, 1893-94, compared with Revised, 1892-93.	
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	Increase.	Decrease.
	R	R	R	R	R	R	R	R	R	R
1	1,40,97,000	93,77,000	30,000	2,35,04,000	1,29,70,213	1,02,11,370	33,026	2,32,14,609	6,56,000	...
2	30,000	...	...	30,000	28,688	...	...	28,688	2,000	...
3	10,13,000	30,37,000	...	40,50,000	20,34,649	20,34,650	...	40,69,299	...	6,000
4	14,24,000	4,75,000	...	18,99,000	9,19,691	9,19,691	...	18,39,382	24,000	...
5	...	5,75,000	34,50,000	40,25,000	...	5,69,820	34,20,146	39,89,966	1,02,000	...
6	6,00,000	6,00,000	...	12,00,000	5,99,099	5,99,099	...	11,98,198	...	...
7	4,75,000	4,75,000	...	9,50,000	5,10,037	5,10,037	...	10,20,074	88,000	...
8	1,28,000	1,28,000	...	2,56,000	1,32,471	1,32,472	...	2,64,943	...	25,000
9	2,78,000	...	...	2,78,000	2,80,723	...	...	2,80,723	...	8,000
10	...	2,72,000	1,000	2,73,000	53	2,40,157	1,104	2,41,314	...	6,000
11	...	4,000	41,000	45,000	...	4,238	47,240	51,478	1,000	...
12	...	4,47,000	11,000	4,58,000	...	4,28,552	11,810	4,40,362	12,000	...
13	...	2,33,000	...	2,33,000	...	2,47,939	...	2,47,939	64,000	...
14	...	6,44,000	54,000	6,98,000	...	6,49,673	57,057	7,06,730	...	4,000
15	...	22,000	66,000	88,000	...	18,800	58,775	77,575	8,000	...
16	...	24,000	24,000	48,000	...	25,225	18,330	43,555	5,000	...
17	...	33,000	87,000	1,20,000	...	43,806	1,18,726	1,62,532	16,000	...
18	65,000	62,000	...	1,27,000	69,594	50,669	...	1,20,263	...	1,000
19	16,000	90,000	...	1,06,000	24,422	1,12,811	156	1,37,389	4,000	...
20	9,000	1,26,000	41,000	1,76,000	23,644	1,34,039	38,325	1,96,008	49,000	...
21	3,77,000	...	...	3,77,000	4,06,658	...	...	4,06,658	...	12,000
22	...	...	...	...	2,51,061	...	...	2,51,061	...	10,000
23	...	73,000	18,000	91,000	...	68,029	29,792	97,821	26,000	...
24	...	3,21,000	2,27,000	5,48,000	...	3,28,572	2,26,473	5,55,045	20,000	...
25	1,85,12,000	1,70,18,000	40,50,000	3,95,80,000	1,82,51,003	1,73,29,649	40,60,960	3,96,41,612	10,77,000	72,000
26	...	...	...	...	*1,33,719*	...	...	*1,33,719*	...	...
27	2,88,00,000	...	...	2,88,00,000	3,30,90,101	1,12,239	...	3,32,02,340	24,00,000	...
28	58,62,000	...	...	58,62,000	53,89,473	...	...	53,89,473	...	12,68,000
29	1,94,000	...	...	1,94,000	2,38,067	...	...	2,38,067	6,000	...
30	6,000	...	...	6,000	7,236	...	...	7,236	2,000	...
31	40,000	48,000	1,000	89,000	43,162	58,293	1,980	1,03,435	...	1,000
32	3,49,02,000	48,000	1,000	3,49,51,000	(a)3,87,68,039	1,70,532	1,980	(a)3,89,40,551	24,08,000	12,69,000
33	5,34,14,000	1,70,66,000	40,51,000	7,45,31,000	5,70,19,042	1,75,00,181	40,62,940	7,85,82,163	34,85,000	13,41,000
									21,44,000	

which are shown in the estimates under "India—General."

in 1893-94, Rs. 21,44,000.

CIVIL BUDGET ESTIMATE

General Abstract

EXPENDITURE.	Reference to Detailed Estimate.	Budget, 1893-94. Imperial.	Budget, 1893-94. Provincial.	Budget, 1893-94. Local.	Budget, 1893-94. Total.	Revised, 1892-93. Imperial.	Revised, 1892-93. Provincial.	Revised, 1892-93. Local.	Revised, 1892-93. Total.	Number of Items.
CIVIL HEADS.	Page.	R	R	R	R	R	R	R	R	
1.—Refunds and Drawbacks	14	41,000	41,000	...	82,000	60,000	52,000	3,000	1,15,000	1
2.—Assignments & Compensations	14	1,45,000	...	...	1,45,000	1,48,000	...	...	1,48,000	2
3.—Land Revenue	14	...	25,71,000	12,61,000	38,32,000	...	25,32,000	12,38,000	37,70,000	3
6.—Stamps	18	51,000	1,55,000	...	2,06,000	51,000	1,53,000	...	2,04,000	4
7.—Excise	19	41,000	13,000	...	54,000	40,000	13,000	...	53,000	5
8.—Provincial Rates	20	...	7,000	...	7,000	...	5,000	...	5,000	6
10.—Assessed Taxes	20	6,000	6,000	...	12,000	6,000	5,000	...	11,000	7
11.—Forest	20	3,37,000	3,37,000	...	6,74,000	3,35,000	3,35,000	...	6,70,000	8
12.—Registration	21	41,000	40,000	...	81,000	44,000	44,000	...	88,000	9
13.—Interest on Ordinary Debt	22	...	2,29,000	...	2,29,000	...	2,08,000	...	2,08,000	10
14.—Interest on other Obligations	22	85,000	...	...	85,000	78,000	...	...	78,000	11
15.—Post Office	22	...	1,53,000	64,000	2,17,000	...	1,15,000	52,000	1,67,000	12
18.—General Administration	23	1,87,000	9,85,000	1,35,000	13,07,000	1,93,000	10,03,000	1,27,000	13,23,000	13
19A.—Law and Justice—Courts of Law	27	...	29,95,000	8,000	30,03,000	...	29,92,000	13,000	30,05,000	14
19B.—Law and Justice—Jails	31	...	10,00,000	...	10,00,000	...	9,60,000	...	9,60,000	15
20.—Police	35	...	38,23,000	22,000	38,45,000	...	37,79,000	21,000	38,00,000	16
22.—Education	39	...	7,68,000	6,58,000	14,26,000	...	7,76,000	5,97,000	13,73,000	17
23.—Ecclesiastical	45	2,39,000	...	...	2,39,000	2,39,000	...	...	2,39,000	18
24.—Medical	46	...	5,90,000	3,49,000	9,39,000	...	5,76,000	3,36,000	9,12,000	19
25.—Political	51	14,85,000	...	...	14,85,000	12,50,000	...	...	12,50,000	20
26.—Scientific & other Minor Depts.	54	41,000	1,15,000	1,47,000	3,03,000	30,000	1,02,000	1,56,000	2,88,000	21
27.—Territorial & Political Pensions	56	3,35,000	...	...	3,35,000	3,50,000	...	...	3,50,000	22
29.—Superannuation Allowances & Pensions	57	...	8,70,000	5,000	8,75,000	...	8,48,000	5,000	8,53,000	23
30.—Stationery & Printing	58	...	4,73,000	18,000	4,91,000	...	4,70,000	20,000	4,90,000	24
32.—Miscellaneous	59	18,000	1,21,000	59,000	1,98,000	11,000	49,000	45,000	1,05,000	25
38.—State Rys.: Interest on Debt	60	...	...	...	...	...	...	...	...	26
42.—Irrigation—Major Works—Working Expenses	61	1,000	...	...	1,000	5,000	...	...	5,000	27
43.—Irrigation—Minor Works and Navigation	61	...	59,000	7,000	66,000	...	43,000	6,000	49,000	28
45.—Civil Works	61	...	31,000	1,19,000	1,50,000	...	31,000	1,22,000	1,53,000	29
Add—Provincial and Local Surpluses		30,53,000	1,53,82,000	28,52,000	2,12,87,000	28,40,000	1,50,91,000	27,41,000	2,06,72,000	30
Deduct—Provincial & Local Deficits		...	...	...	...	...	...	...	...	31
		...	*5,66,000*	*82,000*	*6,48,000*	...	*9,31,000*	*1,89,000*	*11,20,000*	32
Total Civil Heads		30,53,000	1,48,16,000	27,70,000	2,06,39,000	28,40,000	1,41,60,000	25,52,000	1,95,52,000	33
DEPARTMENTAL HEADS. *For Details, see separate Estimates*										
35.—Protective Works—Irrigation		57,000	...	...	57,000	...	...	...	...	34
38.—State Railways: Working Expenses		1,83,50,000	...	...	1,83,50,000	1,67,00,000	...	...	1,67,00,000	35
40.—Subsidized Companies—Land, &c.		14,000	...	...	14,000	1,000	...	...	1,000	36
41.—Mis. Ry. Expenditure		1,95,000	...	...	1,95,000	2,74,000	...	...	2,74,000	37
42.—Irrigation—Major Works: Working Expenses		22,80,000	...	...	22,80,000	22,56,000	...	...	22,56,000	38
43.—Irrigation—Minor Works and Navigation		6,00,000	...	...	6,00,000	6,75,000	2,65,000	...	9,40,000	39
44.—Military Works		6,66,000	...	...	6,66,000	2,14,000	...	...	2,14,000	40
45.—Civil Works		3,23,000	30,13,000	9,17,000	42,53,000	3,48,000	30,42,000	10,60,000	44,50,000	41
Total Departmental Heads		2,24,85,000	30,13,000	9,17,000	2,64,15,000	2,04,68,000	33,07,000	10,60,000	2,48,35,000	42
TOTAL EXPENDITURE		2,55,38,000	1,78,29,000	36,87,000	4,70,54,000	2,33,08,000	1,74,67,000	36,12,000	4,43,87,000	43

Net Increase of Expenditure

The following is the estimated cost of collecting

Land Revenue .

Stamps . . .

Excise . . .

FOR THE YEAR 1893-94.

OF EXPENDITURE.

Number of Items.	Budget, 1892-93.				Accounts, 1891-92.				Budget Estimate, 1893-94, compared with Revised, 1892-93.	
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	Increase.	Decrease.
	R	R	R	R	R	R	R	R	R	R
1	62,000	48,000	...	1,10,000	97,754	80,304	1,150	1,79,208	...	33,000
2	1,46,000	...	...	1,46,000	1,57,249	...	...	1,57,249	...	3,000
3	...	26,68,000	12,40,000	39,08,000	3,59,201	22,93,379	12,19,360	38,71,948	62,000	...
4	47,000	1,42,000	...	1,89,000	74,182	74,182	...	1,48,364	2,000	...
5	41,000	14,000	...	55,000	25,493	25,492	...	50,985	1,000	...
6	.	10,000	...	10,000	...	6,044	...	6,044	2,000	...
7	7,000	6,000	...	13,000	10,562	561	...	11,123	1,000	...
8	3,55,000	3,55,000	...	7,10,000	3,19,679	3,19,678	...	6,39,357	4,000	...
9	40,000	40,000	...	80,000	40,400	40,399	...	80,799	...	7,000
10	...	2,05,000	...	2,05,000	139	1,86,185	...	1,86,324	21,000	...
11	84,000	...	...	84,000	70,680	...	...	70,680	7,000	...
12	...	1,15,000	53,000	1,68,000	...	98,607	50,551	1,49,158	50,000	...
13	1,85,000	9,69,000	1,27,000	12,81,000	1,75,429	9,60,797	1,24,919	12,61,145	...	16,000
14	...	29,63,000	8,000	29,71,000	...	29,57,128	12,095	29,69,223	...	2,000
15	...	9,56,000	...	9,56,000	...	9,50,851	...	9,50,851	40,000	...
16	...	38,14,000	22,000	38,36,000	2,46,089	33,88,380	20,535	36,55,004	45,000	...
17	...	7,80,000	6,32,000	14,18,000	...	8,02,022	5,71,776	13,73,798	53,000	...
18	2,39,000	...	...	2,39,000	2,36,597	...	...	2,36,597	...	...
19	...	5,78,000	3,33,000	9,11,000		5,37,022	3,05,963	8,42,985	27,000	...
20	11,18,000	...	...	11,18,000	12,02,743	...	...	12,02,743	2,35,000	...
21	27,000	1,02,000	1,48,000	2,77,000	1,51,074	92,292	1,52,336	3,95,702	15,000	...
22	3,58,000	...	...	3,58,000	3,60,937	...	...	3,60,937	...	15,000
23	...	8,71,000	4,000	8,75,000	...	8,49,081	4,512	8,53,593	22,000	...
24	...	4,54,000	17,000	4,71,000	...	5,28,072	20,401	5,48,473	1,000	...
25	20,000	1,00,000	57,000	1,77,000	18,028	48,120	76,061	1,42,209	93,000	...
26	...	...	...	...	...	1,98,555	...	1,98,555	...	...
27	1,000	...	...	1,000	131	...	...	131	...	4,000
28	...	41,000	7,000	48,000	...	45,082	6,223	51,305	17,000	...
29	...	31,000	1,14,000	1,45,000	...	38,418	1,18,055	1,56,473	...	3,000
30	27,30,000	1,52,68,000	27,62,000	2,07,60,000	35,46,367	1,45,20,651	26,83,945	2,07,50,963	6,98,000	83,000
31*	...	...	...	...	...	..	...	...	...	...
32	...	*10,27,000*	*1,85,000*	*12,12,000*	...	*17,189*	*87,910*	*1,05,099*	4,72,000	...
33	27,30,000	1,42,41,000	25,77,000	1,95,48,000	35,46,367	1,45,03,462	25,96,035	2,06,45,864	11,70,000	83,000
34	45,000	..	...	45,000	9,999	...	...	9,999	57,000	...
35	1,88,00,000	...	...	1,88,00,000	1,95,35,353	...	...	1,95,35,353	16,50,000	...
36	1,000	...	...	1,000	35,734	...	...	35,734	13,000	...
37	1,46,000	...	...	1,46,000	4,36,317	...	..	4,36,317	...	79,000
38	21,71,000	...	...	21,71,000	21,30,253	...	...	21,30,253	24,000	...
39	6,80,000	1,65,000	...	8,45,000	5,93,897	1,76,878	...	7,70,775	...	3,40,000
40	2,00,000	...	...	2,00,000	1,78,932	...	..	1,78,932	4,52,000	...
41	2,53,000	31,00,000	10,34,000	43,87,000	3,06,878	32,53,769	10,32,975	45,93,622	...	1,97,000
42	2,22,96,000	32,65,000	10,34,000	2,65,95,000	2,32,27,363	34,30,647	10,32,975	2,76,90,985	21,96,000	6,16,000
43	2,50,26,000	1,75,06,000	36,11,000	4,61,43,000	2,67,73,730	1,79,34,109	36,29,010	4,83,36,849	33,66,000	6,99,000
									26,67,000	

in 1893-94, Rs. 26,67,000.

the under-mentioned Revenues :—

per cent. 15·819

" 5·001

" 2·88

CIVIL BUDGET ESTIMATE

OF

REVENUE AND RECEIPTS

FOR THE YEAR

1893-94.

I.—LAND REVENUE.(a)

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
SHARED.	R	R	R	R
Ordinary Revenue—				
Fixed Collections	2,13,68,000	2,05,87,000	2,09,59,000	2,03,40,772
Fluctuating Collections	14,94,000	16,62,000	15,07,000	16,08,357
Collections from Government Estates ...	...	...	...	360
Total Ordinary Revenue ...	2,28,62,000	2,22,49,000	2,24,66,000	2,19,49,489
Sale of Government Estates	...	1,000	...	326
Sale-proceeds of Waste Lands, and Redemption of Land Tax	1,000	33,000	1,000	16,139
Assessment of Alienated Lands less Quit-rents ...	2,16,000	2,07,000	2,07,000	2,10,054
Rents, &c., of Fisheries	4,000	4,000	4,000	4,402
Miscellaneous	11,63,000	11,06,000	7,96,000	12,52,234
Total Shared ...	2,42,46,000	2,36,00,000	2,34,74,000	2,34,32,644
Deduct—PORTION OF LAND REVENUE DUE TO IRRIGATION TRANSFERRED TO "XXIX—IRRIGATION—MAJOR WORKS" *(page 12)*	*50,000*	*60,000*	...	*2,51,061*
	2,41,96,000	2,35,40,000	2,34,74,000	2,31,81,583
IMPERIAL SHARE—THREE-FOURTHS(b) ...	1,46,49,000	1,41,55,000	1,40,97,000	1,29,70,213
PROVINCIAL SHARE—ONE-FOURTH(b) ...	95,47,000	93,85,000	93,77,000	1,02,11,370
LOCAL.				
Miscellaneous	28,000	28,000	30,000	33,026
TOTAL ...	2,42,24,000	2,35,68,000	2,35,04,000	2,32,14,609

(a) The estimates are received through the Financial Commissioner.
(b) Excluding adjustments.

DETAILS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Miscellaneous.				
MISCELLANEOUS, SHARED.	R	R	R	R
Revenue Record-Room Receipts—				
Fees for Inspection and Search of Records ...	4,500	4,500	4,500	3,760
Sale-proceeds of Waste Papers	9,900	10,000	9,000	9,650
Record Office Fees realised under Rule 32 (1) ...	30,600	32,500	9,500	31,189
Miscellaneous	8,000	8,000	7,000	7,913
Total Revenue Record-Room Receipts ...	53,000	55,000	30,000	52,512
Mutation Fees	1,62,000	1,66,000	1,92,000	1,79,191
Miscellaneous	5,34,000	6,32,000	5,74,000	6,27,351
Chenab Land Colonization Receipts	4,14,000	2,53,000		3,93,180
TOTAL MISCELLANEOUS, SHARED ...	11,63,000	11,06,000	7,96,000	12,52,234
MISCELLANEOUS, LOCAL.				
Revenue Talbana	22,000	23,000	23,000	22,111
Receipts on account of Khewra and Zera Jungles, &c.	6,000	5,000	7,000	5,772
Karawa Cess Fund	...	...	...	5,143
TOTAL MISCELLANEOUS, LOCAL ...	28,000	28,000	30,000	33,026
Total Miscellaneous ...	11,91,000	11,34,000	8,26,000	12,85,260

II.—OPIUM.(a)

Imperial.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	R	R	R	R
Cost price of (Bengal) Opium sold in Excise Department . { *at Rs. 7¼ a seer*	31,000	29,000	30,000	28,594
{ *at Rs. 10½ a seer*	..	...	...	94
TOTAL ...	31,000	29,000	30,000	28,688

(a) The estimates are received through the Financial Commissioner.

IV.—STAMPS. (b)

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	R	R	R	R
Sale of General Stamps—				
One-anna Stamps for Receipts and Cheques ...	1,12,000	1,12,000	1,08,000	1,11,516
Bills of Exchange or Hoondies	46,000	47,000	46,000	48,451
Other General Stamps	12,85,000	12,99,000	12,36,000	12,23,264
Total Sale of General Stamps ...	14,43,000	14,58,000	13,90,000	13,83,231
Sale of Court-fee Stamps	25,86,000	25,76,000	25,75,000	25,85,682
Sale of Plain Paper to be used with Court-fee Stamps	48,000	48,000	42,000	57,309
Duty on Impressing Documents	30,000	30,000	32,000	30,245
Fines and Penalties	11,000	12,000	10,000	12,036
Miscellaneous	1,000	1,000	1,000	796
TOTAL ...	41,19,000	41,25,000	40,50,000	40,69,299
Imperial Share—One-fourth ...	10,30,000	10,31,000	10,13,000	20,34,649
Provincial Share—Three-fourths ...	30,89,000	30,94,000	30,37,000	20,34,650

(b) The estimates are received through the Superintendent of Stamps, except those for "Sale of Plain Paper to be used with Court-fee Stamps," which are received through the Commissioners.

V.—EXCISE. (c)

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	R	R	R	R
License and Distillery Fees and Duties for the Sale of Liquors and Drugs—				
License Fees...	5,90,000	5,85,000	5,85,000	5,73,969
Distillery Fees	3,500	3,300	3,000	3,534
Still-head Duty	6,50,000	6,38,000	6,51,000	5,89,895
Opium License Fees	3,47,500	3,45,000	(d)	3,29,519
Farm of other Drugs	1,71,000	1,67,700	1,61,000	1,57,122
Total License and Distillery Fees, &c., &c.	17,62,000	17,39,000	14,00,000	16,54,039
Acreage on Land Cultivated with the Poppy ...	30,000	30,000	3,88,000	42,451
Transit Duty on Excise Opium	50,000	50,000	79,000	1,16,265
Gain on Sale-proceeds of Excise Opium (*Difference between selling price (Rs. 14-8) and cost price (Rs. 7-4 a seer), the latter being credited to II—Opium*) ...	31,000	29,000	30,000	19,003
Duty on Ganja	...	...	...	6
Fines, Confiscations, and Miscellaneous	2,000	3,000	2,000	7,618
TOTAL ...	18,75,000	18,51,000	18,99,000	18,39,382
Imperial Share—Three-fourths ...	14,06,000	13,88,000	14,24,000	9,19,691
Provincial Share—One-fourth ...	4,69,000	4,63,000	4,75,000	9,19,691

(c) The estimates are reviewed by the Financial Commissioner.
(d) Included under "Acreage on Land cultivated with the Poppy."

VI.—PROVINCIAL RATES.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Provincial.	R	R	R	R
Rates and Cesses on Lands—				
Cess under Act XX of 1883	5,64,000	5,49,000	5,47,000	5,43,879
Cess on Wards' Estates	24,000	27,000	18,000	20,431
Patwaris' Share of Mutation Fees	7,000	5,000	10,000	5,510
Total Rates and Cesses on Lands, Provincial ...	5,95,000	5,81,000	5,75,000	5,69,820
Local.				
Rates and Cesses on Lands—				
Cess under Act XX of 1883	22,58,000	21,96,000	21,89,000	21,75,525
Patwaris' Cess	12,95,000	12,68,000	12,61,000	12,44,621
Karawa Cess Fund	3,000	4,000	...	...
Total Rates and Cesses on Lands, Local ...	35,56,000	34,68,000	34,50,000	34,20,146
TOTAL .	41,51,000	40,49,000	40,25,000	39,89,966

VIII.—ASSESSED TAXES. (a)

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	R	R	R	R
Income Tax—				
Deductions by Government from Salaries & Pensions	1,93,000	1,93,000	1,86,000	1,89,659
Deductions by Government from Interest on Government Securities	12,000	12,000	15,000	11,484
Ordinary Collections	10,18,000	10,18,000	9,97,000	9,95,122
Penalties	1,000	1,500	1,000	1,488
Miscellaneous	1,000	500	1,000	445
TOTAL ...	12,25,000	12,25,000	12,00,000	11,98,198
IMPERIAL SHARE—ONE-HALF ...	6,12,000	6,13,000	6,00,000	5,99,099
PROVINCIAL SHARE—ONE-HALF ...	6,13,000	6,12,000	6,00,000	5,99,099

(a) The estimates are reviewed by the Financial Commissioner.

IX.—FOREST. (b)

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	R	R	R	R
I.—Timber and other Produce removed from Forests by Government Agency	6,48,090	5,20,650	6,92,000	6,71,938
II.—Timber and other Produce removed from Forests by Consumers or Purchasers ...	2,15,910	2,47,450	2,23,200	2,96,482
III.—Confiscated drift and waif Wood ...	15,230	21,100	15,400	20,129
IV.—Revenue from Forests not managed by Government—				
Revenue from Shared and Private Forests	1,970	1,900	1,900	3,227
V.—Miscellaneous	18,800	20,900	17,500	28,298
TOTAL ...	9,00,000	8,12,000	9,50,000	10,20,074
IMPERIAL SHARE—ONE-HALF ...	4,50,000	4,06,000	4,75,000	5,10,037
PROVINCIAL SHARE—ONE-HALF ...	4,50,000	4,06,000	4,75,000	5,10,037

(b) The estimates are proposed by the Conservator of Forests.

DETAILS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	R	R	R	R
I.—Timber, &c., removed by Government Agency—				
a. Timber	3,76,550	2,00,850	3,94,800	4,15,777
b. Firewood and Charcoal	2,58,440	3,07,300	2,84,550	2,43,115
c. Bamboos	12,500	12,000	12,000	12,828
e. Grass and other Minor Produce ...	600	500	650	218
Total Timber, &c., removed by Government Agency	6,48,090	5,20,650	6,92,000	6,71,938
II.—Timber, &c., removed by Consumers, &c.—				
a. Timber	23,560	23,840	19,200	29,336
b. Firewood and Charcoal	21,550	24,350	25,600	37,139
c. Bamboos	50	60	120	1,116
d. Grazing and Fodder Grass ...	1,63,050	1,91,600	1,71,000	2,19,776
e. Other Minor Produce	7,700	7,600	7,280	9,115
Total Timber, &c., removed by Consumers, &c.	2,15,910	2,47,450	2,23,200	2,96,482
V.—Miscellaneous—				
a. Fines and Forfeitures	760	910	800	862
b. Refunds	120	280	140	2,175
c. Other Sources	17,920	19,710	16,560	25,261
Total Miscellaneous ...	18,800	20,900	17,500	28,298

X.—REGISTRATION. (c)

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	R	R	R	R
Fees for Registering Documents	2,25,000	2,44,000	1,94,000	1,97,027
Fees for copies of Registered Documents ...	60,000	65,000	49,000	52,472
Miscellaneous	15,000	16,000	13,000	15,444
TOTAL ...	3,00,000	3,25,000	2,56,000	2,64,943
IMPERIAL SHARE—ONE-HALF ...	1,50,000	1,62,000	1,28,000	1,32,471
PROVINCIAL SHARE—ONE-HALF ...	1,50,000	1,63,000	1,28,000	1,32,472

(c) The estimates are reviewed by the Inspector-General of Registration.

XI.—TRIBUTES FROM NATIVE STATES.(a)

	Budget Estimate, 1893-94	Revised Estimate, 1892-93.	Budget Estimate, 1892-93	Accounts, 1891-92
IMPERIAL.	R	R	R	R
Tribute from Chumba	3,800	3,800	3,800	5,700
Tribute from Kuppoorthala	1,31,000	1,31,000	1,31,000	1,31,000
Tribute from Mundee	1,00,000	1,00,000	1,00,000	1,00,000
Tribute from Sokeith	11,000	11,000	11,000	11,000
Tributes from various Petty States	32,200	31,300	32,200	33,023
Fees on succession to Native States	...	8,900	...	...
TOTAL ...	2,78,000	2,86,000	2,78,000	2,80,723

XII.—INTEREST.(a)

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL.	R	R	R	R
Miscellaneous	...	...	...	53
PROVINCIAL.				
Interest on Provincial Loans and Advances—				
Interest on Loans to Municipal and other Public Corporations (excluding Presidency Corporation) .	1,42,000	1,47,000	1,37,000	1,13,421
Interest on Loans to Landholders, etc. ...	9,500	11,000	10,500	11,436
Interest on Advances to Cultivators	1,26,000	1,25,000	1,17,000	1,07,909
Total Interest on Provincial Loans and Advances	2,77,500	2,83,000	2,64,500	2,32,766
Interest on Government Securities	7,500	8,000	7,500	7,391
TOTAL PROVINCIAL ...	2,85,000	2,91,000	2,72,000	2,40,157
LOCAL.				
Interest on Government Securities	1,000	1,000	1,000	1,104
TOTAL ...	2,86,000	2,92,000	2,73,000	2,41,314

(a) The estimates are received through the Financial Commissioner.

XIII.—POST OFFICE.(b)

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
PROVINCIAL.	R	R	R	R
District Post Collections	4,000	4,000	4,000	4,238
LOCAL.				
District Post Collections—				
Mail Cart Receipts (*District Funds*)	47,000	46,000	41,000	47,240
TOTAL	51,000	50,000	45,000	51,478

(b) The estimates are reviewed by the Commissioners.

XVIA.—LAW AND JUSTICE—COURTS OF LAW.(c)

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
PROVINCIAL.	R	R	R	R
Sale-proceeds of Unclaimed and Escheated Property	13,000	13,000	13,000	12,772
Court-fees realised in cash	7,000	7,000	8,000	7,366
General Fees, Fines, and Forfeitures	4,05,000	3,93,000	3,96,000	4,01,259
Miscellaneous Fees and Fines	4,000	5,000	26,000	4,458
Miscellaneous	3,000	2,000	4,000	2,697
TOTAL PROVINCIAL ...	4,32,000	4,20,000	4,47,000	4,28,552
LOCAL				
Miscellaneous Fees and Fines	12,000	12,000	11,000	11,810
TOTAL ...	4,44,000	4,32,000	4,58,000	4,40,362

(c) The estimates are reviewed by the Chief Court.

XVIB.—LAW AND JUSTICE—JAILS.(d)

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
PROVINCIAL.	R	R	R	R
Jails—				
Hire of Convicts	78,000	59,000	75,000	94,931
Miscellaneous	2,000	2,000	2,000	1,701
Total Jails ...	80,000	61,000	77,000	96,632
Jail Manufactures—				
Sale-proceeds of Jail Manufactures	1,77,000	1,32,000	1,56,000	1,51,307
TOTAL ...	2,57,000	1,93,000	2,33,000	2,47,939

(d) The estimates are received through the Inspector-General of Prisons

XVII.—POLICE.(a)

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	R	R	R	R
Provincial.				
Police supplied to Municipal, Cantonment, and Town Funds	5,51,000	5,51,000	5,53,000	5,52,860
Police supplied to Public Departments, Private Companies, and Persons	10,000	13,000	25,000	18,430
Recoveries on account of Village Police	100	100	100	26
Cash Receipts under the Arms Act	400	200	400	290
Fees, Fines, and Forfeitures—				
Cattle Pounds	58,500	57,500	54,500	57,774
Licenses	1,000	1,000	1,000	1,120
Other Fees, Fines, &c.	500	500	500	611
Total Fees, Fines, and Forfeitures ...	60,000	59,000	56,000	59,505
Superannuation Receipts	2,000	2,000	3,000	12,559
Miscellaneous	6,500	6,700	6,500	6,003
Total Provincial ...	6,30,000	6,32,000	6,44,000	6,49,673
Local.				
Fees, Fines, and Forfeitures—				
Cattle Pounds	54,500	55,000	50,000	52,436
Miscellaneous	3,500	5,000	4,000	4,621
Total Local ...	8,000	60,000	54,000	57,057
TOTAL ...	6,88,000	6,92,000	6,98,000	7,06,730

(a) The estimates are received through the Commissioners.

XIX.—EDUCATION.(b)

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	R	R	R	R
Provincial.				
Fees, Government Colleges, General	12,000	11,000	9,000	10,522
Fees, Schools, General	11,000	11,000	12,000	7,459
Miscellaneous—				
Sale-proceeds of Books	...	...	...	299
Miscellaneous—				
Examination Fees	1,000	1,000	...	140
Miscellaneous			1,000	380
Total Miscellaneous ...	1,000	1,000	1,000	819
Total Provincial ...	24,000	23,000	22,000	18,800
Local.				
Fees, Schools, General—				
Secondary Schools	33,600	28,000	29,300	25,710
Primary Schools	28,400	28,400	27,200	25,309
Total Fees, Schools, General ...	62,000	56,400	56,500	51,019
Contributions	5,000	5,000	7,600	4,716
Miscellaneous	4,000	2,600	1,900	3,040
Total Local ...	71,000	64,000	66,000	58,775
TOTAL ...	95,000	87,000	88,000	77,575

(b) The estimates are received through the Director of Public Instruction.

XX.—MEDICAL.(a)

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
PROVINCIAL.	R	R	R	R
Medical College Fees	2,800	2,500	2,500	2,512
Lunatic Asylum Receipts	1,700	1,700	1,700	1,055
Medicines sold by Civil Surgeons	1,200	1,200	1,500	1,244
Contributions (*for Police Hospitals and towards Medical College*)	17,300	17,000	16,300	17,706
Miscellaneous	3,000	4,600	2,000	2,708
TOTAL PROVINCIAL ...	26,000	27,000	24,000	25,225
LOCAL.				
Hospital Receipts	6,500	4,000	8,800	4,058
Medicines sold by Civil Surgeons	100	...	100	...
Contributions	16,500	13,000	13,800	13,774
Miscellaneous	900	1,000	1,300	498
TOTAL LOCAL ...	24,000	18,000	24,000	18,330
TOTAL ...	50,000	45,000	48,000	43,555

(a) The estimates are received through the Commissioners.

XXI.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
PROVINCIAL.	R	R	R	R
Botanical and other Public Garden Receipts ...	13,000	13,000	13,000	12,077
Receipts on account of Experimental Cultivation—				
Income from Bruceabad Farm	9,000	7,000	5,000	14,142
Veterinary and Stallion Receipts	3,900	4,000	...	3,444
Receipts on account of Public Exhibitions and Fairs—				
Horse Fairs	5,500	5,000	5,500	5,981
Cattle Fairs (Contributions)	5,500	5,500	5,500	5,500
Other Fairs	500	500	500	378
Exhibition	10,000	...	...	...
Total Receipts on account of Public Exhibitions and Fairs ...	21,500	11,000	11,500	11,859
Examination Fees	200	300	...	300
Miscellaneous	400	700	3,500	1,984
TOTAL PROVINCIAL ...	48,000	36,000	33,000	43,806
LOCAL.				
Botanical and other Public Garden Receipts ...	35,500	36,000	34,800	38,445
Veterinary and Stallion Receipts	200	300	200	311
Receipts on account of Experimental Cultivation ...	...	...	...	26
Receipts on account of Public Exhibitions and Fairs—				
Cattle and other Fairs	46,400	41,000	45,800	60,910
Miscellaneous—				
Hansi and Jhajjar Fuel Reserves	5,400	6,600	4,000	16,222
Miscellaneous	2,500	2,100	2,200	2,812
	7,900	8,700	6,200	19,034
TOTAL LOCAL ...	90,000	86,000	87,000	1,18,726
TOTAL ...	1,38,000	1,22,000	1,20,000	1,62,532

XXII.—RECEIPTS IN AID OF SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES.(b)

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL.	R	R	R	R
Subscriptions under the Indian Civil Service Family Pension Regulations	7,000	6,000	8,000	6,932
Subscriptions to the Bengal Civil Fund ...	56,000	58,000	57,000	62,662
TOTAL IMPERIAL ...	63,000	64,000	65,000	69,594
PROVINCIAL.				
Contributions for Pensions and Gratuities ...	46,000	46,000	62,000	50,668
Miscellaneous	...	...	...	1
TOTAL PROVINCIAL ...	46,000	46,000	62,000	50,669
TOTAL ...	1,09,000	1,10,000	1,27,000	1,20,263

(b) These estimates are prepared by the Accountant General.

XXIII.—STATIONERY AND PRINTING.(a)

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	R	R	R	R
IMPERIAL.				
Stationery Receipts	19,000	16,000	16,000	24,353
Other Press Receipts	...	...	...	69
PROVINCIAL.				
Stationery Receipts	500	100	2,000	310
Sales of Gazettes and other Publications ...	3,000	3,000	3,000	5,242
Other Press Receipts	96,500	95,900	85,000	1,07,259
TOTAL PROVINCIAL ...	1,00,000	99,000	90,000	1,12,811
LOCAL.				
Other Press Receipts	...	...	...	156
TOTAL ...	1,19,000	1,15,000	1,06,000	1,37,389

(a) The estimates are received through the Commissioners, except those for "Stationery Receipts, Imperial," which are prepared by the Examiner, North-West Railway Accounts.

XXV.—MISCELLANEOUS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	R	R	R	R
IMPERIAL.				
Premium on Bills	5,000	6,000	6,000	5,080
Unclaimed Bills of Exchange of more than three years' standing	1,000	1,000	1,000	619
Percentages chargeable on European Stores for Provincial and Local Funds, &c.	3,000	3,000	2,000	3,046
Extraordinary Items	60,000	8,000	...	14,899
TOTAL IMPERIAL ...	69,000	18,000	9,000	23,644
PROVINCIAL.				
Unclaimed Deposits	30,000	30,000	25,000	31,482
Sale-proceeds of Durbar Presents	700	600	1,000	171
Sale of old Stores and Materials	3,000	4,000	3,000	3,986
Sales of Land and Houses, &c.	100	100	...	110
Fees for Government Audits	...	...	...	4
Rents	21,000	21,000	21,000	21,179
Miscellaneous Fees, Fines, and Forfeitures ...	6,200	5,300	2,000	2,980
Miscellaneous—				
Toll Fees on the Khyber Road	60,000	52,000	65,000	65,040
Other Items	5,000	15,000	9,000	9,087
Total Miscellaneous ...	65,000	67,000	74,000	74,127
TOTAL PROVINCIAL ...	1,26,000	1,28,000	1,26,000	1,34,039
LOCAL.				
Sale of old Stores and Materials	800	700	1,200	726
Rents (*District Funds*)	20,000	20,000	20,400	21,033
Miscellaneous (*ditto*)	12,200	12,300	19,400	16,566
TOTAL LOCAL ..	33,000	33,000	41,000	38,325
TOTAL ...	2,28,000	1,79,000	1,76,000	1,96,008

XXIX.—IRRIGATION—MAJOR WORKS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL.	R	R	R	R
Direct Receipts—				
In Charge of Civil Officers (Owners' rate) ...	3,03,000	3,15,000	3,77,000	4,06,658
Portion of Land Revenue due to Irrigation (*transferred from "I—Land Revenue," page 6*) ...	50,000	60,000	...	2,51,061
TOTAL ...	3,53,000	3,75,000	3,77,000	6,57,719

XXX.—IRRIGATION—MINOR WORKS AND NAVIGATION.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
PROVINCIAL.	R	R	R	R
In Charge of Civil Officers	91,000	62,000	73,000	68,029
LOCAL.				
In Charge of Civil Officers	15,000	18,000	18,000	29,792
TOTAL ...	1,06,000	80,000	91,000	97,821

XXXII.—CIVIL WORKS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Provincial.				
In Charge of Civil Officers—	R	R	R	R
Tolls	2,69,000	2,59,000	2,69,000	2,70,884
Rents	32,000	31,000	33,000	31,504
Sales of Lands, Houses, &c.	8,000	10,000	10,000	20,311
Contributions (for Ferry Income, &c.) ...	2,200	2,200	2,200	2,389
Miscellaneous	3,800	3,800	6,800	3,484
Total in Charge of Civil Officers, Provincial	3,15,000	3,06.000	3,21,000	3,28,572
Local.				
In Charge of Civil Officers—				
Tolls	1,48,800	1,33,000	1,51,500	1,46,162
Rents	8,900	6 000	5,100	5,394
Sales of Lands, Houses, &c.	73,900	82 000	65,800	72,711
Miscellaneous	1,400	1,000	4,600	2,206
Total in Charge of Civil Officers, Local ...	2,33,000	2,22,000	2,27,000	2,26,473
TOTAL ...	5,48,000	5,28,000	5,48,000	5,55,045

CIVIL BUDGET ESTIMATE

OF

EXPENDITURE

FOR THE YEAR

1893-94.

1.—REFUNDS AND DRAWBACKS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL.				
DIVIDED HEADS, IMPERIAL SHARE.	R	R	R	R
Land Revenue	24,750	32,250	22,500	56,235
Stamps	9,000	10,500	8,750	17,465
Excise	1,500	10,500	24,000	16,192
Assessed Taxes	5,000	6,000	6,000	7,281
Forest	500	500	500	459
Registration	...	...	...	122
	40,750	59,750	61,750	
Lump Addition ...	250	250	250	
TOTAL IMPERIAL .	41,000	60,000	62,000	97,754
PROVINCIAL.				
DIVIDED HEADS, PROVINCIAL SHARE.				
Land Revenue	8,250	10,750	7,500	38,628
Stamps	27,000	31,500	26,250	17,465
Excise	500	3,500	8,000	16,191
Assessed Taxes	5,000	6,000	6,000	7,281
Forest	500	500	500	459
Registration	...	...	...	122
TOTAL DIVIDED HEADS ...	41,250	52,250	48,250	80,146
PROVINCIAL HEAD.				
Provincial Rates	...	...	...	158
	41,250	52,250	48,250	
Lump Deduction ...	250	250	250	
TOTAL PROVINCIAL .	41,000	52,000	48,000	80,304
LOCAL.				
Provincial Rates	..	3,000	...	1,150
Total Refunds and Drawbacks ...	82,000	1,15,000	1,10,000	1,79,208

2.—ASSIGNMENTS AND COMPENSATIONS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL.	R	R	R	R
Pensions in lieu of Resumed Lands	1,11,000	1,13 000	1,13,000	1,21,650
Compensations	31,000	31,000	31,000	31,580
Purchase of Life Pensions	3,000	4,000	2,000	3,815
Miscellaneous	...	...	...	204
TOTAL ...	1,45,000	1,48,000	1,46,000	1,57,249

3.—LAND REVENUE.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL.	R	R	R	R
Survey and Settlement	...	...	...	3,59,201
PROVINCIAL.				
Charges of District Administration	20,11.000	19,83,000	20,03,700	19,71,538
Survey and Settlement	4,86,000	4,72,000	5,94,000	2,46,732
Land Records and Agriculture	40,000	42,000	36,800	38,563
Allowances to District and Village Officers ...	34,000	35,000	33,500	36,546
TOTAL PROVINCIAL ...	25,71,000	25,32,000	26,68,000	22,93,379
LOCAL.				
Allowances to District and Village Officers ...	12,61 000	12,38,000	12,40,000	12,19,368
TOTAL ...	38,32,000	37,70,000	39,08,000	38,71,948

3.—LAND REVENUE—*continued.*

Numbers. 1892-93	Numbers. 1893-94	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			R	R	R	R
		Charges of District Administration.(a)				
		GENERAL ESTABLISHMENTS.				
		Salaries.				
		Deputy Commissioners—				
10	10	1st grade (2,250)*	2,66,760	3,22,000	2,66,760	3,26,338
10	10	2nd " (1,800)*	2,09,088		2,10,816	
11	11	3rd " (1,500)*	1,90,800		1,90,800	
		Assistant Commissioners—				
4	6	1st grade (900)*	63,072	85,000	41,904	86,377
10	10	2nd " (700)*	82,320		76,608	
26	15	3rd " (500)*	88,300		1,52,160	
1	2	" " (450)*	10,584		5,184	
13	9	" " (400)*	42,240		60,864	
4	4	" " on varying rates ...	14,520		13,080	
		Extra Assistant Commissioners—				
2	2	1st grade (800)	19,200	2,31,000	19,200	2,25,104
2	3	2nd " (700)	25,200		16,800	
3	4	3rd " (600)	28,800		21,600	
9	7	4th " (500)	42,000		54,000	
24	23	5th " (400)	1,10,400		1,15,200	
23	20	6th " (300)	72,000		82,800	
15	16	7th " (250)	48,000		45,000	
			13,13,304		13,72,776	
		Deduct—Probable Savings ...	*33,304*		*52,776*	
		Deduct—Moiety transferred to "19A—Law and Justice, Criminal Courts" (page 31)	12,80,000		13,20,000	
			6,40,000		*6,60,000*	
			6,40,000	6,38,000	6,60,000	6,37,819
		Deputation Allowances not caused by absence of Officers (moiety). See page 31	7,110	6,000	5,310	4,997
		Total Salaries—Land Revenue Share ...	6,47,110	6,44,000	6,65,310	6,42,816
		Establishment.				
		GENERAL ESTABLISHMENT.				
10	11	Clerks (200 and over)	28,200	13,170	25,620	12,900
351	353	" (less than 200)	2,82,660	2,25,150	2,85,840	2,26,648
437	444	Servants	28,650	14,300	28,482	14,391
20	22	Temporary Establishment	7,320	5,350	7,260	6,682
			3,46,830		3,47,202	
		Deduct—Moiety transferred to "19A—Law and Justice, Courts of Law, Criminal Courts" (page 31)...	*1,73,415*		*1,73,601*	
		TOTAL GENERAL ESTABLISHMENT .	1,73,415	2,57,970	1,73,601	2,60,621
		REVENUE ESTABLISHMENT.				
*222	225	Clerks	82,142	(b)	80,496	(b)
4	4	Temporary Establishment	672	(b)	672	(b)
4	4	Fazilwa Canal, Ferozepore	780	330	780	926
		TOTAL REVENUE ESTABLISHMENT...	83,594	330	81,948	926
		Total Establishment ...	2,57,009	2,58,300	2,55,549	2,61,547
		Allowances.				
		Pushto and Biluchi Allowances (100 each) (c) ..	14,400	6,290	14,400	6,638
		Personal Allowances (100 each)	...	70	...	...
		Deduct—Moiety transferred to "19A—Law & Justice, Courts of Law, Criminal Courts" (page 31)...	14,400		14,400	
			7,200		*7,200*	
			7,200	6,360	7,200	6,638
		Travelling Allowance of Officers	32,000	31,900	32,000	34,827
		Ditto of Establishment ...	6,000	5,360	6,000	6,140
		Total Allowances ...	45,200	43,620	45,200	47,605
		Supplies and Services.				
		Charges for Remittance of Treasure within the District	7,256	7,256	6,956	5,964
		Carried over ...	9,56,575	9,53,176	9,73,015	9,57,932

(a) The estimates are received through the Financial Commissioner.
(b) Included under clerks, etc., General Establishment.
(c) Certain Assistant and Extra Assistant Commissioners are in receipt of these allowances.

3.—LAND REVENUE—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	R	R	R	R
Charges of District Administration—*contd.*				
GENERAL ESTABLISHMENTS—*contd.*				
Brought forward ...	9,56,575	9,53,176	9,73,015	9,57,932
Contingencies.				
Repair of Furniture ... (Contract Contingencies) ...	990	990	990	1,244
Repair of Tents ... (Contract Contingencies) ...	1,223	1,223	1,222	1,515
Hot and Cold Weather Charges (Contract Contingencies) ...	8,881	8,881	8,858	9,069
Cloth for Records ... (Contract Contingencies) ...	1,292	1,292	1,293	1,191
Petty Miscellaneous Charges... (Contract Contingencies) ...	2,250	2,250	2,250	1,495
Rents, Rates, and Taxes	714	1,080	1,438	1,956
Postage Charges	76,000	83,400	60,000	72,020
Telegram Charges	6,775	7,600	6,000	6,696
Office Expenses and Miscellaneous	56,300	50,108	55,934	56,827
Total Contingencies ...	1 54,425	1,56,824	1,37,985	1,52,013
TOTAL GENERAL ESTABLISHMENTS—LAND REVENUE SHARE ...	11,11,000	11,10,000	11,11,000	11,09,945
SUB-DIVISIONAL ESTABLISHMENTS.				
Salaries.				
Tahsíldárs, 1st grade (250) ...	54,000	2,67,240	57,000	2,65,184
„ 2nd „ (200) ...	43,200		72,000	
„ 3rd „ (175) ...	65,100		67,200	
„ 4th „ (150) ...	1,02,600		75,600	
Naíb Tahsíldárs (less than 200) ...	97,680	88,160	81,480	81,341
Revision of salaries of Naíb Tahsíldárs ...	...	...	18,000	...
Total Salaries ...	3,62,580	3,55,400	3,71,280	3,46,525
Establishment.				
Clerks (less than 200)	66,360	66,100	67,560	65,535
Servants	1,58,652	1,57,600	1,58,364	1,57,336
Total Establishment ...	2,25,012	2,23,700	2,25,924	2,22,871
Allowances.				
Travelling Allowance of Tahsíldárs and Naíb Tahsíldárs	36,408	42,900	34,096	43,786
TOTAL SUB-DIVISIONAL ESTABLISHMENTS ...	6,24,000	6,22,000	6,31,300	6,13,182
RECORD-ROOM (OR COPY-MAKING) ESTABLISHMENT.				
Establishment.				
Temporary Establishment	38,329	26,000	30,531	24 650
Supplies and Services.				
Articles for use in Record-rooms	3,000	2,500	3,300	1,351
Contingencies.				
Miscellaneous	7,671	2,500	1,169	1,526
TOTAL RECORD-ROOM ESTABLISHMENT ...	49,000	31,000	35,000	27,527
WARDS' ESTATES ESTABLISHMENT.				
Establishment	891	900	915	823
Contingencies	109	100	85	65
TOTAL WARDS' ESTATES ESTABLISHMENT ...	1,000	1,000	1,000	888
KÁNÚNGO ESTABLISHMENT.				
Establishment.				
Supervising Kánúngos ... ... (560)	2,04,720	1,99,000	2,02,980	1,96,849
Kánúngos ... ... (560)				
Total Establishment ...	2,04,720	1,99,000	2,02,980	1,96,849
Allowances.				
Travelling Allowance of Establishments ...	2,360	2,400	3,265	2,649
Contingencies.				
Cost of Stationery and Printing ...	2,620	2,600	2,655	2,669
TOTAL KÁNÚNGO ESTABLISHMENT ...	2,09,700	2,04,000	2,08,900	2,02,167
FOREST RESERVES AND GRAZING LANDS.				
Establishment ... ... (150)	14,690	14,300	14,330	17,097
Contingencies ... ... (150)	1,610	700	2,170	732
TOTAL FOREST RESERVES, &c. ..	16,300	15,000	16,500	17,829
Total Charges of District Administration ..	20,11,000	19,83,000	20,03,700	19,71,538

Numbers. 1892-93	Numbers. 1893-94	Details
19	18	Tahsíldárs, 1st grade (250)
30	18	„ 2nd „ (200)
32	31	„ 3rd „ (175)
42	57	„ 4th „ (150)
133	136	Naíb Tahsíldárs (less than 200)
325	325	Clerks (less than 200)
2,600	2,614	Servants
6	6	Establishment (Wards' Estates)
560	560	Supervising Kánúngos; Kánúngos
	150	Establishment (Forest Reserves)

3.—LAND REVENUE—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Survey and Settlement.				
		SURVEY AND SETTLEMENT PARTIES. (*a*) (Controlling office is charged under "General Administration.")	R	R	R	R
		Salaries.				
8	6	Settlement Officers 1 (1,800)[4], 3 (1,233), 2 (1,300)[4]	94,496	88,800	1,20,972	1,11,479
1	1	Assistant Settlement Officer (100)[4] ...	1,152	860	11,520	13,491
10	11	Extra Assistant Settlement Officers 1 (550), 2 (450), 2 (350), 4 (300), 2 (50) ...	41,400	40,770	39,600	39,142
		Total Salaries ...	1,37,048	1,30,430	1,72,092	1,64,112
		Establishment.				
267	263	Office Establishment (less than 200) ...	78,463	54,552	51,958	60,588
324	316	Field Establishments— (less than 200)	1,17,830	1,40,285	2,07,300	1,57,603
		Temporary Establishment	68,420	73,300	77,300	99,480
51	51	Peons	4,493	1,993	1,996	2,849
		Total Establishment ...	2,69,206	2,70,130	3,38,554	3,20,520
		Allowances.				
		Travelling Allowance of Officers	14,100	8,720	14,450	13,342
		Travelling Allowance of Establishment	7,730	8,010	8,950	10,635
		Total Allowances ...	21,830	16,730	23,400	23,977
		Supplies and Services.				
		Survey Instruments	2,500	1,900	3,800	2,834
		Construction and Repairs of Temporary Huts ...	1,521	260	1,450	98
		Survey and Demarcation of Canals	...	500	...	30,738
		Total Supplies and Services ...	4,021	2,660	5,250	33,670
		Contingencies.				
		Postage Charges	8,450	7,620	6,350	5,880
		Telegram Charges	295	110	185	71
		Hot and Cold Weather Charges	1,610	1,200	1,583	1,195
		Tour Charges	9,997	7,280	10,497	8,389
		Rents, Rates, and Taxes	3,760	3,090	4,730	3,633
		Office Expenses and Miscellaneous	8,795	11,470	10,256	12,996
		Total Contingencies ...	32,907	30,770	33,601	32,164
		TOTAL SURVEY AND SETTLEMENT PARTIES ...	4,65,012	4,50,720	5,72,897	5,74,443
		PROFESSIONAL SURVEY PARTIES.				
		Survey Charges (transferred from India Estimate) ...	20,740	21,020	20,880	30,244
		Extra Departmental Mapping (ditto) ...	550	400	400	1,246
			21,290	21,420	21,280	
		Lump Alterations ...	*302*	*140*	*177*	
		TOTAL PROFESSIONAL SURVEY PARTIES ...	20,988	21,280	21,103	31,490
		Total Survey and Settlement ...	**4,86,000**	**4,72,000**	**5,94,000**	**6,05,933**
		Imperial Share	...	...	...	3,59,201
		Provincial Share	4,86,000	4,72,000	5,94,000	2,46,732
		Land Records and Agriculture. (*a*)				
		Salaries.				
1	1	Director of the Department of Land Records and Agriculture (1800)[4] ...	20,736	23,820	18,663	18,086
1	1	Personal Assistant to ditto (300) ...	3,600	3,600	3,600	3,600
		Total Salaries ...	24,336	27,420	22,263	21,686
		Establishment.				
8	10	Clerks	6,540	5,730	5,790	5,229
10	10	Servants	756	750	756	736
1	—	Temporary Establishment	80	80	80	411
		Total Establishment ...	7,376	6,560	6,626	6,376
		Carried over ...	31,712	33,980	28,889	28,062

(*a*) Under the control of the Financial Commissioner.

3.—LAND REVENUE—*continued.*

DETAILS.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Land Records and Agriculture—*contd.*	R	R	R	R
Brought forward ...	31,712	33,980	28,889	28,062
Allowances.				
Travelling Allowance of Officers	2,600	2,620	2,500	2,839
Ditto of Establishment	500	480	500	460
Total Allowances ...	3,100	3,100	3,000	3,299
Contingencies.				
Postage Charges	1,800	1,660	1,800	1,873
Telegram Charges	800	750	600	663
Office Expenses and Miscellaneous	2,588	2,510	2,511	4,666
Total Contingencies ...	5,188	4,920	4,911	7,202
Total Land Records and Agriculture ...	40,000	42,000	36,800	38,563
Allowances to District and Village Officers.				
ALLOWANCES TO DISTRICT AND VILLAGE OFFICERS, PROVINCIAL.				
Allowances to Frontier Chiefs	27,000	27,000	27,000	29,230
Lumbardars' and other Fees in Montgomery ...	7,000	7,900	6,000	7,222
Miscellaneous	...	100	500	94
TOTAL ALLOWANCES, &c., PROVINCIAL ...	34,000	35,000	33,500	36,546
ALLOWANCES TO DISTRICT AND VILLAGE OFFICERS, LOCAL.				
Patwaris' Fee Funds—				
Pay of Patwaris (*b*)	11,56,900	12,12,700	11,41,100	11,97,034
Patwaris' Schools	4,700		4,500	
Patwaris' Miscellaneous	75,100		71,400	
Revenue Talabana Fund	22,000	23,000	23,000	22,111
Karawa Cess Fund	2,300	2,300	...	223
TOTAL ALLOWANCES, &c., LOCAL ...	12,61,000	12,38,000	12,40,000	12,19,368
Total Allowances to District and Village Officers	12,95,000	12,73,000	12,73,500	12,55,914

6.—STAMPS. (*a*)

	Numbers. 1892-93.	Numbers. 1893-94.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			R	R	R	R
Charges for the Sale of General Stamps ...			73,000	73,500	67,500	68,106
Charges on Sale of Court-fees Stamps—						
Discount on Court-fees Stamps ...			36,000	36,200	35,000	36,146
Clerks	3	3	300	300	300	252
Total Charges on Sale of Court-fees Stamps			36,300	36,500	35,300	36,398
Discount on plain paper			10,700	10,000	9,200	9,911
Stamp paper supplied from Central Stores ...			86,000	84 000	77,000	33,941
TOTAL ...			2,06,000	2,04,000	1,89,000	1,48,364
IMPERIAL SHARE—ONE-FOURTH ...			51 000	51,000	47,000	74,182
PROVINCIAL SHARE—THREE-FOURTHS ...			1,55,000	1,53,000	1,42,000	74,182

(*a*) The estimates are revised by the Superintendent of Stamps, Punjab.
(*b*) Numerical strength should be shown in future.

6.—STAMPS—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	R	R	R	R
Charges for the Sale of General Stamps.				
Discount on sale of General Stamps	58,000	57,500	53,000	53,251
Contingencies.				
Postage Charges	4,530	6,000	4,500	4,896
Office Expenses and Miscellaneous	10,470	10,000	10,000	9,959
Total Contingencies ...	15,000	16,000	14,500	14,855
Total Charges for the Sale of General Stamps	73,000	73,500	67,500	68,106

7.—EXCISE. (*a*)

Numbers. 1892-93.	Numbers. 1893-94.		Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			R	R	R	R
		Collectors', Commissioners', and Cantonment Magistrates' Establishments.				
		District Establishments.				
		Establishment.				
45	43	Clerks	8,592	8,480	9,316	8,806
221	216	Servants	13,308	13,170	13,400	13,073
46	47	Darogas	23,448	23,830	23,508	23,360
		Total Establishment ...	45,348	45,480	46,224	45,239
		Allowances.				
		Travelling Allowance	1,200	1,340	1,195	753
		Supplies and Services.				
		Rewards	500	200	1,000	185
		Contingencies.				
		Rents, Rates, and Taxes	...	...	80	60
		Postage Charges	500	270	495	205
		Telegram Charges	250	...	250	5
		Office Expenses and Miscellaneous	6,202	5,710	5,756	4,538
		Total Contingencies ...	6,952	5,980	6,581	4,808
		TOTAL ...	54,000	53,000	55,000	50,985
		Imperial Share—Three-fourths . .	41,000	40,000	41,000	25,493
		Provincial Share—One-fourth . .	13,000	13,000	14,000	25,492

(*a*) The estimates are received through the Financial Commissioner.

8.—PROVINCIAL RATES. (a)

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	R	R	R	R
Provincial.				
Collection of Rates and Cesses.				
Patwaris' share of Mutation Fees	7,000	5,000	10,000	6,044

(a) The estimates are received through the Financial Commissioner.

10.—ASSESSED TAXES. (b)

Numbers. 1892-93.	Numbers. 1893-94.		Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			R	R	R	R
		Collection of Income Tax—				
139	139	Clerks	11,445	10,350	11,445	10,510
2	1	Servants	72	70	222	72
		Travelling Allowance	195	170	305	207
		Postage Charges	} 788	100	} 1,028	{ 23
		Other Contingencies		310		311
			12,500			
		Deduct—For rounding . . .	500			
		TOTAL ...	12,000	11,000	13,000	11,123
		Imperial Share—One-half	6,000	6,000	7,000	10,562
		Provincial Share—One-half	6,000	5,000	6,000	561

(b) The estimates are received through the Financial Commissioner.

11.—FOREST.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	R	R	R	R
A—Conservancy and Works	3,74,000	3,70,000	3,91,000	3,60,420
B—Establishments	3,00,000	3,00,000	3,19,000	2,78,937
TOTAL ...	6,74,000	6,70,000	7,10,000	6,39,357
Imperial Share—One-half ...	3,37,000	3,35,000	3,55,000	3,19,679
Provincial Share—One-half ...	3,37,000	3,35,000	3,55,000	3,19,678

Details.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	R	R	R	R
A.—Conservancy and Works.				
I.—Timber and other Produce removed from Forests by Government Agency ...	2,50,980	2,08,500	2,48,900	2,22,375
II.—Timber and other Produce removed from Forests by Consumers or Purchasers ...	2,570	2,100	2,000	1,721
III.—Confiscated Drift and Waif Wood ...	5,160	5,550	5,200	5,621
V.—Rent of Leased Forests and Payments to Shareholders in Forests managed by Government	36,140	57,840	36,960	37,078
VI.—Live and Dead Stock	3,910	4,900	4,400	4,283
VII.—Communications and Buildings	16,550	19,450	15,470	17,299
VIII.—Demarcation, Improvement, and Extension of Forests	56,870	69,700	76,120	71,051
IX.—Miscellaneous	1,820	1,960	1,950	992
Total A.—Conservancy and Works ...	3,74,000	3,70,000	3,91,000	3,60,420

11.—FOREST—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			R	R	R	R
		B.—Establishments.				
		I.—Salaries—				
		(*a*) *Conservators*—				
1	1	I Grade (1,350)	16,200	18,000	16,200	12,348
		(*b*) *Superior Officers*—				
		Deputy Conservators—				
1	—	I Grade (900)	...		10,800	
1	2	II „ (800)	19,200		9,600	
2	2	III „ (650)	15,600		15,600	
3	3	IV „ (550)	19,800	1,06,300	19,800	99,389
		Assistant Conservators—				
4	3	I Grade (450)	16,200		21,600	
3	3	II „ (350)	12,600		12,600	
7	7	Extra Assistant Conservators 1 @ 350, 1 @ 300, 3 @ 250, and 2 @ 200.	21,600		21,600	
		(*c*) *Subordinate Forest and Depôt Establishments*—				
24	24	Forest Rangers (less than 200) ...	19,080			
70	69	Foresters	17,760			
733	740	Forest Guards	47,496	84,400	96,600	81,469
		Allowances to 105 Rukhus, at 1 each	...			
		Proposed increase	4,004			
		(*d*) *Office Establishment*—				
46	43	Clerks and Munshies (less than 200)	20,400			
61	61	Servants	3,996	25,000	24,800	25,852
...	4	Temporary Establishment ...	604		...	
		(*e*) *Deputation and Special Allowances*—				
		Special Allowance to Deputy Conservator, &c.	4,680	5,230	5,280	2,480
		Winter Allowance to Establishment (Kulu Division)	200		200	
		Total I.—Salaries ...	2,39,480	2,38,930	2,54,680	2,21,538
		II.—Travelling Allowances—				
		a. Conservators	2,500	2,500	2,500	2,138
		b. Superior Officers	20,000	19,710	21,750	18,471
		c. Subordinate Forest and Depôt Establishments	11,000	10,520	11,450	10,376
		d. Office Establishments	4,500	4,170	4,900	4,352
		Total II.—Travelling Allowances ...	38,000	36,900	40,600	35,337
		III.—Contingencies—				
		a. Stationery	1,190	1,330	1,230	1,133
		b. Carriage of Tents and Records	3,760	3,900	3,710	3,762
		c. Rents, Rates, and Taxes	5,580	5,380	5,700	5,359
		e. Official Postage	3,650	4,220	3,700	4,028
		f. Sundries	8,340	9,340	9,380	7,780
		Total III.—Contingencies ...	22,520	24,170	23,720	22,062
		Total B.—Establishments ...	3,00,000	3,00,000	3,19,000	2,78,937

12.—REGISTRATION.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	R	R	R	R
District Charges	81,000	88,000	80,000	80,799
Imperial Share—One-half ...	41,000	44,000	40,000	40,400
Provincial Share—One-half ...	40,000	44,000	40,000	40,399

12.—REGISTRATION—*continued.*

Numbers. 1892-93.	Numbers. 1893-94	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			R	R	R	R
		District Charges.				
		Establishment.				
226	216	Clerks	...	...	...	34,256
28	30	Servants	...	...	...	1,343
		Total Establishment ...	35,000	36,300	36,000	35,599
		Allowances.				
		Commission to Sub-Registrars (*a*)	43,900	49,700	42,000	42,880
		Travelling Allowances	...	...	...	24
		Total Allowances ...	43 900	49,700	42,000	42,904
		Contingencies.				
		Postage Charges	300	250	300	206
		Telegram Charges				8
		Office Expenses and Miscellaneous	1,800	1,750	1,700	2,082
		Total Contingencies ...	2,100	2,000	2,000	2,296
		Total District Charges ...	81,000	88,000	80,000	80,799

(*a*) Certain percentages of the fees collected are allowed to Assistant and Extra Assistant Commissioners (when not in charge of treasuries) and to Cantonment Magistrates.

13.—INTEREST ON ORDINARY DEBT.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Imperial.	R	R	R	R
Interest on Government of India Stock Notes ...	...	...	...	139
Provincial.				
Interest on Provincial Advance and Loan Accounts	2,29,000	2,08,000	2,05,000	1,86,185
TOTAL ...	2,29,000	2,08,000	2,05,000	1,86,324

14.—INTEREST ON OTHER OBLIGATIONS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Imperial.	R	R	R	R
Interest on Educational Funds	1,000	1,000	1,000	1,000
Interest on Deposits in State Railway Provident Institutions	84,000	77,000	83,000	69,680
TOTAL ...	85,000	78,000	84,000	70,680

15.—POST OFFICE.(*b*)

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Provincial.	R	R	R	R
District Post Establishments	1,53,000	1,15,000	1,15,000	98,607
Local.				
District Post Establishments	64,000	52,000	53,000	50,551
TOTAL ...	2,17,000	1,67,000	1,68,000	1,49,158

(*b*) The estimates are prepared by the Post Master General.

15.—POST OFFICE—*continued.*

DETAILS.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
District Post Establishment.	R	R	R	R
DISTRICT POST ESTABLISHMENT, PROVINCIAL.				
Control				12,508
Conveyance of Letters	1,46,200	1,08,200	1,10,164	49,553
Distribution of Letters				29,926
Contingencies				1,472
Mail Cart Service	6,800	6,800	4,836	5,148
TOTAL DISTRICT POST ESTABLISHMENT, PROVINCIAL	1,53,000	1,15,000	1,15,000	98,607
DISTRICT POST ESTABLISHMENT, LOCAL.				
Mail Cart Service	64,000	52,000	53,000	50,551
Total District Post Establishments ...	2,17,000	1,67,000	1,68,000	1,49,158

18.—GENERAL ADMINISTRATION.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL.	R	R	R	R
Civil Offices of Account and Audit	1,75,000	1,80,600	1,73,500	1,63,978
Currency Department	12,000	12,400	11,500	11,451
TOTAL IMPERIAL ...	1,87,000	1,93,000	1,85,000	1,75,429
PROVINCIAL.				
Salary of the Lieutenant-Governor (8,333⅓)[4] ...	96,000	95,400	96,000	1,00,733
Staff and Household of the Lieutenant-Governor ...	22,500	20,700	21,200	21,214
Tour Expenses	59,200	64,500	54,500	45,632
Civil Secretariats	2,25,700	2,35,900	2,27,800	2,13,085
Financial Commissioners, &c....	1,96,800	2,00 000	1,86,000	1,88,438
Inspector-General of Stamps, Excise and Registration	44,300	43,300	44,000	42,378
Commissioners	3,40,500	3,43,200	3,39,500	3,41,364
Civil Offices of Account and Audit	...	...	...	7,953
TOTAL PROVINCIAL ...	9,85,000	10,03,000	9,69,000	9,60,797
LOCAL.				
General Establishment of Local Funds ...	1,35,000	1,27,000	1,27,000	1,24,919
TOTAL ...	13,07,000	13,23,000	12,81,000	12,61,145

DETAILS.

Numbers. 1892-93.	Numbers. 1893-94.	Civil Offices of Account and Audit. (a)	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		CIVIL OFFICES OF ACCOUNT AND AUDIT, IMPERIAL.	R	R	R	R
		Salaries.				
1	1	Accountant General (2,500) ...	30,000	35,130	30,000	30,119
1	1	Deputy ditto (1,150) ...	13,800	16,400	12,600	12,946
2	2	Assistant ditto 1 (800), 1 (420) ...	14,680	11,700	14,400	12,790
1	1	Chief Superintendent (400—600) ...	7,200	6,800	6,640	6,160
		Total Salaries ...	65,680	70,030	63,640	62,015
		Establishment.				
		Superintendents—				
2	2	2nd grade (300—390)	8,280	17,340	7,920	16,580
3	3	3rd " (200—290)	9,240		9,000	
		Clerks—				
8	8	1st grade (130—175)	16,368	81,060	16,044	73,794
11	11	2nd " (90—120)	14,544		14,688	
32	30	3rd " (60—85)	28,560		30,540	
17	19	4th " (40—55)	10,410		8,760	
21	21	5th " (30)	7,560		7,560	
10	10	6th " (20)	2,400		2,400	
34	34	Servants	2,796	2,890	2,796	2,541
1	1	Temporary Establishment	72	200	72	72
		Total Establishment ...	1,00,230	1,01,490	99,780	92,987
		Allowances.				
		Travelling Allowance of Officers	300	250	400	311
		Ditto of Establishment	200	...	200	15
		Hill Journey Allowances	...	...	1,200	...
		Total Allowances ...	500	250	1,800	326
		Carried over ...	1,66,410	1,71,770	1,65,220	1,55,328

(a) Expenditure controlled by the Accountant General.

18.—GENERAL ADMINISTRATION—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Civil Offices of Account and Audit—*contd.*	R	R	R	R
CIVIL OFFICES OF ACCOUNT AND AUDIT, IMPERIAL—*contd.*				
Brought forward ...	1,66,410	1,71,770	1,65,220	1,55,328
Contingencies.				
Postage Charges	2,500	3,000	2,602	2,269
Telegram Charges	940	930	940	840
Section-writing	200	100	300	69
Purchase of Newspapers, &c., including those for other Governments	...	...	...	54
Hill Journey Charges	...	} 4,800	{ 100	...
Office Expenses and Miscellaneous	4,950		4,955	5,418
Total Contingencies ...	8,590	8,830	8,897	8,650
Lump Deduction ...			1,74,117 *617*	
TOTAL CIVIL OFFICES OF ACCOUNT AND AUDIT, IMPERIAL	1,75,000	1,80,600	1,73,500	1,63,978
CIVIL OFFICES OF ACCOUNT AND AUDIT, PROVINCIAL.				
Establishment.				
Transferred from Imperial—				
Clerks	...	...	...	} 7,834
Servant	...	...	...	
Contingencies	...	...	...	119
TOTAL CIVIL OFFICES OF ACCOUNT AND AUDIT, PROVINCIAL	...	...	...	7,953
Total Civil Offices of Account and Audit ...	1,75,000	1,80,600	1,73,500	1,71,931
Currency Department. (*a*)				
Establishment.				
Numbers. 1892-93. 1893-94.				
2 2 Clerks (200 and over)	5,400	5,400	5,400	5,400
8 10 „ (less than 200)	4,140	4,140	3,600	3,665
5 5 Servants	384	384	384	384
Total Establishment ...	9,924	9,924	9,384	9,449
Supplies and Services.				
Purchase of Chests, Locks, Boxes, &c.	...	...	...	458
Contingencies.				
Postage Charges	350	350	350	367
Telegram Charges	100	100	100	72
Office Expenses and Miscellaneous	1,626	2,026	1,666	1,105
Total Contingencies ...	2,076	2,476	2,116	1,544
Total Currency Department ...	12,000	12,400	11,500	11,451
Staff and Household of the Lieutenant-Governor. (*b*)				
Salaries.				
1 1 Private Secretary (800)	9,600	8,250	8,700	9,217
Establishment.				
1 1 Clerk	2,060	1,970	1,800	1,670
34 34 Servants	2,928	2,930	2,748	2,388
Total Establishment ...	4,988	4,900	4,548	4,058
Allowances.				
Sumptuary Allowance	6,000	6,000	6,000	6,081
Hill Journey Allowances	1,500	820	1,500	1,095
Furniture Allowance, including Contingencies ...	412	730	452	763
Total Allowances ...	7,912	7,550	7,952	7,939
Total Staff and Household, &c. ...	22,500	20,700	21,200	21,214
Tour Expenses.				
LIEUTENANT-GOVERNOR AND PRIVATE SECRETARY. (*b*)				
Travelling Allowances	500	500	500	1,013
Camp Establishment			1,000	
Purchase and Repair of Tents and Furniture ...			15,000	
Railway and Bullock Train Charges			12,000	
Other Carriage Charges	55,000	60,000	13,000	43,247
Keep of Elephants			2,500	
Miscellaneous			6,500	
TOTAL LIEUTENANT-GOVERNOR AND PRIVATE SECRETARY	55,500	60,500	50,500	44,260
CIVIL SECRETARIAT. (*c*)				
Travelling and Deputation Allowances of Establishments	3,200	3,500	3,500	1,213
Miscellaneous	500	500	500	159
TOTAL CIVIL SECRETARIAT ...	3,700	4,000	4,000	1,372
Total Tour Expenses ...	59,200	64,500	54,500	45,632

(*a*) The expenditure is controlled by the Accountant General.
(*b*) The expenditure is under the control of the Private Secretary to the Lieutenant-Governor.
(*c*) The expenditure is under the control of the Chief Secretary to the Government of the Punjab.

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	DETAILS.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Civil Secretariats. (*a*)	R	R	R	R
		Salaries.				
1	1	Chief Secretary (2,500) [4]	28,800	28,620	28,800	26,496
1	1	Revenue Secretary (1,800) [4]	20,736	22,840	20,736	20,736
1	1	Junior Secretary (1,500) [4]	17,280	20,700	17,280	14,976
2	2	Under-Secretaries (1,000) [4] and (900) [4] ...	21,888	21,000	21,888	21,346
3	3	Assistant Secretaries, including Mír-Munshi 1 (760), 1 (700), 1 (400) ...	22,320	22,620	20,880	20,403
		Total Salaries ...	1,11,024	1,15,780	1,09,584	1,03,957
		Establishment.				
13	13	Clerks (200 and over)	40,672	39,000	39,808	31,088
56	56	„ (below 200)	42,755	44,850	42,923	47,445
54	57	Servants	4,620	4,740	4,368	4,385
1	1	Temporary Establishment	600	600	600	534
			88,647			
		Deduct—Probable savings	*1,647*			
		Total Establishment ...	87,000	89,190	87,699	83,452
		Allowances.				
		Hill Journey Allowances	5,800	5,590	5,800	5,515
		Contingencies.				
		Rents, Rates, and Taxes	550	530	650	536
		Postage Charges	9,000	8,830	10,000	8,461
		Telegram Charges	4,000	6,360	4,000	1,909
		Purchase of Books and Periodicals	1,010	470	1,500	192
		Subscriptions to Newspapers	1,500	1,910	1,410	1,907
		Hill Journey Charges	500	510	600	236
		Office Expenses and Miscellaneous ...	5,316	6,730	6,557	6,920
		Total Contingencies ...	21,876	25,340	24,717	20,161
		Total Civil Secretariats ...	2,25,700	2,35,900	2,27,800	2,13,085
		Financial Commissioners, &c. (*b*)				
		Salaries.				
2	2	Financial Commissioners (3,500) [4] and (3,000) [4]	74,880	81,040	74,880	80,140
2	2	Secretaries (1,200) [4] and (1,000) [4] ...	25,344	25,950	25,344	26,050
2	2	Assistant Secretary and Clerk of Court (600) (300)	10,800	11,400	10,680	10,457
		Addition for leave allowance ...	4,000	...	...	...
		Total Salaries ...	1,15,024	1,19,290	1,10,904	1,16,647
		Establishment.				
3	5	Clerks (200 and over)	14,400	11,420	9,540	9,360
31	31	„ (less than 200)	30,900	32,800	32,864	33,331
31	31	Servants	2,556	2,660	2,544	2,537
2	...	Temporary Establishment	...	880	1,080	1,027
		Total Establishment ...	47,856	47,760	46,028	46,255
		Allowances.				
		Travelling Allowance of Officers	2,500	3,070	1,600	2,262
		Ditto of Establishment	900	1,030	800	1,377
		Hill Journey Allowances	3,500	3,030	3,500	3,160
		Total Allowances ...	6,900	7,130	5,900	6,799
		Contingencies.				
		Purchase of Furniture ... / Country Stationery ... / Repair of Furniture ... / Repair of Tents ... / Carriage of Stationery ... / Hot and Cold Weather Charges / Extra Tent-pitchers ... / Cloth for Records ... / Telegram Charges ... / Petty Miscellaneous Charges — Contract Contingencies.	5,970	5,970	5,970	5,744
		Postage Charges	6,500	6,890	6,000	7,013
		Hill Journey Charges	600	460	500	564
		Rents, Rates, and Taxes	200	180	140	180
		Office Expenses and Miscellaneous	13,750	12,320	10,558	5,236
		Total Contingencies ...	27,020	25,820	23,168	18,737
		Total Financial Commissioners, &c. ...	1,96,800	2,00,000	1,86,000	1,88,438

(*a*) The expenditure is controlled by the Chief Secretary to the Government of the Punjab.
(*b*) The expenditure is under the control of the First Financial Commissioner.

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			R	R	R	R
		Inspector-General of Stamps, Registration, and Excise.				
		Salaries.				
1	1	Inspector-General of Stamps, Registration, and Excise (1,800)[4]	20,736	20,760	20,736	20,182
		Establishment.				
2	2	Clerks (200 and over)	5,385	5,170	5,130	5,010
13	14	„ (less than 200)	8,072	7,750	7,975	7,458
14	16	Servants	1,097	930	948	884
		Total Establishment ...	14,554	13,850	14,053	13,352
		Allowances.				
		Travelling Allowance of Officers	1,000	960	1,200	1,057
		Ditto of Establishment ...	1,600	1,670	1,800	1,571
		Total Allowances ...	2,600	2,630	3,000	2,628
		Contingencies.				
		Purchase of Furniture ... / Repair of Furniture ... / Repairs of Tents ... / Hot and Cold Weather Charges / Carriage of Stationery ... / Country Stationery ... / Telegram Charges ... / Petty Miscellaneous ... — Contract Contingencies.	2,100	2,100	2,100	2,133
		Postage Charges	3,000	3,200	2,981	2,921
		Office Expenses and Miscellaneous	1,110	1,160	1,130	1,162
		Total Contingencies ...	6,210	6,460	6,211	6,216
			44,100	43,700		
		Add or *Deduct* for rounding the major head total ...	200	*400*		
		Total Inspector-General of Stamps, &c. ...	44,300	43,300	44,000	42,378
		Commissioners.				
		Salaries.				
6	6	Commissioners 4 (2,750)[4] (fixed Travelling Allowance 250)	2,10,720	2,26,040	2,10,720	2,20,651
		Additions for Leave Allowances ...	9,600	...	9,600	...
		Total Salaries ...	2,20,320	2,26,040	2,20,320	2,20,651
		Establishment.				
14	14	District Fund Clerks	7,962	7,900	7,962	7,960
9	9	Clerks (200 and over)	34,200	34,200	34,200	34,430
46	46	„ (less than 200)	39,420	39,650	39,420	38,722
72	68	Servants	4,596	4,620	4,740	4,708
		Temporary Establishment	..	300	300	...
		Total Establishment ...	86,178	86,670	86,622	85,820
		Allowances.				
		Travelling Allowance of Officers	600	240	800	22
		Ditto of Establishment	3,900	3,590	3,600	4,421
		Total Allowances ...	4,500	3 830	4,400	4,443
		Contingencies.				
		Purchase of Furniture ... / Repair of Furniture ... / Repair of Tents ... / Hot and Cold Weather Charges / Carriage of Stationery ... / Cloth for Records ... / Telegram Charges ... / Petty Miscellaneous Charges ... — Contract Contingencies.	6,095	6,045	6,045	5,577
		Postage Charges	12,500	11,460	12,800	11,473
		Telegram Charges	...	...	...	1,108
		Rents, Rates and Taxes	780	780	780	780
		Office Expenses and Miscellaneous	10,127	8,375	8,533	11,512
		Total Contingencies ...	29,502	26,660	28,158	30,450
		Total Commissioners ...	3,40,500	3,43,200	3,39,500	3,41,36

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	DETAILS.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		General Establishment of Local Funds.	R	R	R	R
		Establishment.				
15	15	Secretaries	27,298	24,100	22,278	22,652
187	184	Clerks and Mohurirs	68,319	64,300	67,630	63,180
148	165	Servants	9,874	8,700	9,057	8,359
9	8	District Fund Clerks in District Offices ...	3,012	5,200	3,420	4,926
7	7	Temporary Establishment	1,058	1,400	768	862
		Total Establishment ...	1,09,561	1,03,700	1,03,153	99,979
		Allowances.				
		Allowances to Government Servants, &c. ...	918	900	1,058	836
		Travelling Allowance	2,465	2,500	2,100	2,404
		Total Allowances ...	3,383	3,400	3,158	3,240
		Contingencies.				
		Postage Charges	4,415	3,500	3,655	3,348
		Telegram Charges	271	300	251	172
		Rents, Rates and Taxes	530	400	265	475
		Charges on account of Khewra and Zira Jungles ...	6,000	5,500	7,000	5,403
		Miscellaneous	10,840	10,200	9,518	12,302
		Total Contingencies ...	22,056	19,900	20,689	21,700
		Total General Establishment of Local Funds...	1,35,000	1,27,000	1,27,000	1,24,919

19A.—LAW AND JUSTICE—COURTS OF LAW.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
PROVINCIAL.	R	R	R	R
High Court	3,20,000	3,17,600	3,18,500	3,05,839
Law Officers	67,400	66,000	65,100	66,899
Civil and Sessions Courts	11,61,000	11,66,000	11,61,000	11,54,868
Courts of Small Causes	40,000	39,700	42,800	39,084
Criminal Courts	13,58,000	13,51,000	13,32,000	13,26,210
Refunds	48,600	51,700	43,600	64,228
TOTAL PROVINCIAL ...	29,95,000	29,92,000	29,63,000	29,57,128
LOCAL.				
Civil and Sessions Courts	8,000	13,000	8,000	12,095
TOTAL ...	30,03,000	30,05,000	29,71,000	29,69,223

DETAILS.

Numbers. 1892-93.	Numbers. 1893-94.		Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		High Court.	R	R	R	R
		Salaries.				
5	5	Judges (3,500)*	2,04,960	2,03,850	2,03,280	2,01,019
		Provision for Leave Allowances of Judges	5,000	...	5,000	...
1	1	Registrar (1,250)	15,000	18,000	15,000	13,931
1	1	Deputy Registrar (600)	7,200	8,000	7,200	5,900
		Total Salaries ...	2,32,160	2,29,850	2,30,480	2,20,850
		Establishment.				
4	4	Clerks (200 and over)	12,000	10,640	12,000	9,933
39	39	„ (less than 200)	31,680	32,720	31,680	32,969
42	42	Servants	3,600	3,500	3,600	3,647
14	14	Temporary Establishment	6,132	6,430	6,132	7,127
1	1	Translator (300)	3,600	3,600	3,600	3,600
9	9	Translators (less than 200)	11,400	11,160	11,400	11,217
		Total Establishment ...	68,412	68,050	68,412	68,493
		Carried over ...	3,00,572	2,97,900	2,98,892	2,89,343

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers 1892-93	Numbers 1893-94	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			R	R	R	R
		High Court—*contd.*				
		Brought forward ...	3,00,572	2,97,900	2,98,892	2,89,343
		Allowances.				
		Travelling Allowance of Officers	150	30	150	13
		Ditto of Establishment	50	...	100	3
		Allowance for editing the Punjab Record ...	1,800	1,800	1,800	1,800
		Total Allowances ...	2,000	1,830	2,050	1,816
		Supplies and Services.				
		Allowance to Witnesses and Jurors	49	...	50	...
		Contingencies.				
		Contract Contingencies	7,000	7,000	6,000	7,473
		Rents, Rates and Taxes	900	820	1,200	700
		Postage Charges	7,000	7,680	8,000	4,165
		Office Expenses and Miscellaneous	2,479	2,370	2,308	2,342
		Total Contingencies ...	17,379	17,870	17,508	14,680
		Total High Court ...	3,20,000	3,17,600	3,18,500	3,05,839
		Law Officers.				
		ENGLISH LAW OFFICERS.				
		Salaries.				
1	1	Government Advocate (2,000)* ...	23,040		23,040	
1	1	Junior " (600) ...	7,200		7,200	
		Total Salaries ...	30,240	30,100	30,240	32,036
		Establishment.				
1	1	Clerk	2,640	2,500	3,600	3,600
2	2	Clerks (less than 200)	2,700	2,620	2,700	2,752
9	9	Servants	600	600	600	600
		Total Establishment ...	5,940	5,720	6,900	6,952
		Allowances.				
		Travelling Allowance of Officers	2,800	3,170	2,400	3,688
		Ditto of Establishment	250	240	120	298
		Total Allowances ..	3,050	3,410	2,520	3,986
		Supplies and Services.				
		Pleaders' fees for conducting Government suits ...	3,500	2,600	3,500	4,710
		Contingencies.				
		Contract Contingencies	1,000	1,000	1,000	810
		Postage Charges	320	320	250	203
		Office Expenses and Miscellaneous	1,100	1,350	1,100	1,382
		Total Contingencies ...	2,420	2,670	2,350	2,395
		TOTAL ENGLISH LAW OFFICERS ...	45,150	44,500	45,510	50,079
		PUBLIC PROSECUTORS.				
	7	Allowance (100)	8,400	8,470	9,000	8,351
		Fees	11,900	11,400	10,300	7,090
		Travelling allowance	1,700	1,540	...	1,259
		Contingencies	250	90	290	120
		TOTAL PUBLIC PROSECUTORS ...	22,250	21,500	19,590	16,820
		Total Law Officers ...	67,400	66,000	65,100	66,899
		Civil and Sessions Courts.				
		CIVIL AND SESSIONS COURTS, PROVINCIAL.				
		DIVISIONAL AND SESSIONS JUDGES.				
		Salaries.				
3	3	Divisional Judges, 1st grade (2,500)*	87,600		87,600	
5	5	" " 2nd " (2,250)*	1,32,840		1,31,760	
5	5	" " 3rd " (1,800)*	1,03,680		96,768	
		Total Salaries ...	3,24,120	3,39,000	3,16,128	3,35,760
		Establishment.				
4	4	Clerks (200 or over)	9,600	6,090	9,600	8,400
81	81	Clerks (less than 200)	68,760	70,860	68,760	69,381
65	65	Servants	4,452	4,440	4,452	4,468
2	2	Temporary Establishment	240	190	240	176
		Total Establishment ...	83,052	81,580	83,052	82,425
		Carried over ...	4,07,172	4,20,580	3,99,180	4,18,185

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1892-93	Numbers. 1893-94	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			R	R	R	R
		Civil and Sessions Courts—*contd.*				
		CIVIL AND SESSIONS COURTS, PROVINCIAL—*contd.*				
		DIVISIONAL AND SESSIONS JUDGES—contd.				
		Brought forward ...	4,07,172	4,20,580	3,99,180	4,18,185
		Allowances.				
		Travelling Allowance of Officers	4,500	4,400	5,500	4,206
		Ditto of Establishment	2,000	2,070	1,800	1,999
		Total Allowances ...	6,500	6,470	7,300	6,205
		Contingencies.				
		Contract Contingencies	7,310	7,310	7,310	5,994
		Rents, Rates and Taxes	2,040	2,040	2,040	2,089
		Postage Charges	13,000	13,190	12,000	13,411
		Telegram Charges	...	...	...	2
		Section-writing	3,500	3,450	3,500	3,209
		Office Expenses and Miscellaneous	6,478	1,460	6,670	3,238
		Total Contingencies ...	32,328	27,450	31,520	27,943
		TOTAL *DIVISIONAL AND SESSIONS JUDGES* ...	4,46,000	4,54,500	4,38,000	4,52,333
		DISTRICT JUDGES.				
		Salaries.				
5	5	District Judges, 1st grade (1,500)[4] ...	81,360	...	81,360	
4	4	Ditto, 2nd „ (1,200)[4] ..	55,296	...	55,296	
		Total Salaries ...	1,36,656	85,400	1,36,656	78,033
		Establishment.				
72	72	Clerks (less than 200)	42,840	41,720	42,780	39,886
47	49	Servants	2,904	2,790	2,796	2,639
		Total Establishment ...	45,744	44,510	45,576	42,525
		Allowances.				
		Pushto Allowances	...	800	2,400	1,700
		Travelling Allowance of Officers	2,600	1,760	2,600	2,529
		Ditto of Establishment	1,500	1,480	1,200	1,679
		Total Allowances ...	4,100	4,040	6,200	5,908
		Contingencies.				
		Contract Contingencies	4,160	4,160	4,160	3,280
		Rents, Rates and Taxes	70	1,230	165	...
		Postage Charges	21,500	23,110	17,000	21,734
		Telegram Charges	100	20	120	52
		Office Expenses and Miscellaneous	7,670	5,730	6,523	6,128
		Total Contingencies ...	33,500	34,250	27,968	31,194
		TOTAL *DISTRICT JUDGES* ...	2,20,000	1,68,200	2,16,400	1,57,660
		SUBORDINATE JUDGES.				
		Salaries.				
		Extra Judicial Assistant Commissioners(*a*)				
2	2	1st grade (800) Personal allowance 200	24,000	...	24,000	
2	3	2nd „ (700)	25,200	...	19,200	
2	4	3rd „ (600)	28,800	...	16,800	
2	5	4th „ (500)	30,000	...	14,400	
6	...	5th „	...	...	36,000	
		TOTAL *SUBORDINATE JUDGES* ...	1,08,000	1,14,500	1,10,400	1,15,423
		MUNSIFFS.				
		Salaries.				
13	13	Munsiffs, 1st grade (250)	39,000	...	39,000	
18	18	„ 2nd „ (200)	43,200	...	43,200	
25	25	„ 3rd „ (175)	52,500	...	52,500	
28	28	„ 4th „ (150)	50,400	...	50,400	
		Total Salaries ...	1,85,100	1,81,170	1,85,100	1,81,526
		Establishment.				
87	83	Clerks (less than 200)	19,800	20,170	20,160	20,049
90	89	Servants	5,196	5,200	5,238	5,054
2	4	Temporary Establishment	300	180	150	269
		Total Establishment ...	25,296	25,550	25,548	25,372
		Allowances.				
		Travelling Allowances of Officers	3,000	3 000	...	3,217
		Ditto of Establishment	500	480	...	433
		Total Allowances ...	3,500	3,480	4,000	3,650
		Carried over {	2,13,896	2,10,200	2,14,648	2,10,548
			7,74,000	7,37,200	7,64 800	7,25,416

(*a*) Extra Judicial Assistant Commissioners have no separate Establishment. Cost of establishment, allowances and contingencies are included with similar charges under "District Judges."

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	DETAILS.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			R	R	R	R
		Civil and Sessions Courts—*contd.*				
		Brought forward	7,74,000	7,37,200	7,64,800	7,25,416
			2,13,896	2,10,200	2,14,648	2,10,548
		Contingencies.				
		Contract Contingencies	...	...	...	296
		Rents, Rates and Taxes	1,260	1,760	1,320	1,874
		Postage Charges	4,100	4,450	2,500	3,399
		Telegram Charges	14	...	15	3
		Office Expenses and Miscellaneous	2,730	1,390	2,217	1,933
		Total Contingencies	8,104	7,600	6,052	7,505
		TOTAL MUNSIFFS	2,22,000	2,17,800	2,20,700	2,18,053
		PROCESS-SERVING ESTABLISHMENT.				
		Divisional Courts.				
13	13	Bailiffs and Nazirs	3,120	3,050	3,120	3,081
28	31	Peons	2,052	1,970	1,848	1,847
		Total Divisional Courts	5,172	5,020	4,968	4,928
		District Courts.				
207	194	Bailiffs and Nazirs	36,558	38,990	39,218	40,703
895	839	Peons	55,632	61,030	59,496	58,285
		Total District Courts	92,190	1,00,020	98,714	98,988
		Commissioners, Cantonment Magistrates, Deputy Commissioners' Courts, &c.				
82	90	Bailiffs and Nazirs	18,828	14,810	16,752	14,145
262	350	Peons	23,232	17,060	17,292	18,863
		Total Commissioners, &c., Courts,	42,060	31,870	34,044	33,008
		Munsiffs' Courts.				
205	214	Bailiffs and Nazirs	30,414	30,560	28,800	27,985
703	668	Peons	43,740	43,130	46,116	44,847
		Total Munsiffs' Courts	74,154	73,690	74,916	72,832
		TOTAL PROCESS-SERVING ESTABLISHMENT	2,13,576	2,10,600	2,12,642	2,09,756
		OFFICERS TO INSPECT JUDICIAL RECORD	...	400	...	1,643
			12,09,576		11,98,142	
		Deduct—Probable Savings	*48,576*		*37,142*	
		TOTAL CIVIL AND SESSIONS COURTS, PROVINCIAL	11,61,000	11,66,000	11,61,000	11,54,868
		CIVIL AND SESSIONS COURTS, LOCAL	8,000	13,000	8,000	12,095
		Total Civil and Sessions Courts	11,69,000	11,79,000	11,69,000	11,66,963
		Courts of Small Causes. (*a*)				
		Salaries.				
1	—	Judge (600)	...	...	7,200	18,013
2	3	Judges (500)	18,000	17,910	12,000	
1	1	Registrar (125)	1,500	1,500	1,500	1,500
		Total Salaries	19,500	19,410	20,700	19,513
		Establishment.				
3	3	Clerks (200 and over)	8,700	8,700	8,700	8,700
20	20	„ (less than 200)	7,140	7,140	8,640	6,834
20	19	Servants	1,092	1,090	1,092	1,090
		Total Establishment	16,932	16,930	18,432	16,624
		Allowances.				
		Travelling Allowance of Officers	...	20		11
		Ditto of Establishment	...			...
		Total Allowances	...	20	57	11
		Contingencies.				
		Contract Contingencies	2,150	2,150	2,150	1,670
		Rents, Rates and Taxes	576	576	576	540
		Postage Charges	350	320	340	295
		Office Expenses and Miscellaneous	492	294	545	431
		Total Contingencies	3,568	3,340	3,611	2,936
		Total Courts of Small Causes	40,000	39,700	42,800	39,084

(*a*) The contingent expenditure is controlled by Divisional Judges.

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Criminal Courts.	R	R	R	R
GENERAL ESTABLISHMENTS.				
Salaries.				
Deputy, Assistant and Extra Assistant Commissioners, Moiety Salaries transferred from "3.—Land Revenue—Charges of District Administration" (page 15) ...	6,40,000	6,38,000	6,60,000	6,37,569
Establishment.				
Establishment of Deputy Commissioners, &c. Part cost transferred from "3.—Land Revenue—Charges of District Administration" (page 15)	1,73,415	(a)	1,73,601	(a)
Allowances.				
Pushto, Beluchi and Personal Allowances transferred from "3.—Land Revenue" (page 15)	7,200	6,290	7,200	6,638
Deputation Allowances ditto page 15 ...	7,110	6,000	5,310	4,997
Travelling Allowance of Officers	32,500	32,200	32,500	35,200
Ditto of Establishment	13,000	14,400	11,000	15,949
Total Allowances ...	59,810	58,890	56,010	62,784
Supplies and Services.				
Diet and Road Money to Witnesses	60,000	64,600	54,000	62,634
Conveyance of Corpses and Wounded Persons ...	2,283	2,283	2,283	1,945
Total Supplies and Services ...	62,283	66,883	56,283	64,579
Contingencies.				
Repair of Furniture	1,000	1,000	1,000	
Repair of Tents	1,248	1,248	1,248	
Hot and Cold Weather Charges } Class A ...	8,867	8,867	8,857	13,111
Cloth for Records	1,197	1,197	1,197	
Petty Miscellaneous Charges	2,260	2,260	2,260	
Office Expenses and Miscellaneous, Class B ...	40,292	34,225	36,186	32,528
Rents, Rates and Taxes ... } Class C ...	4,400	4,300	4,470	4,703
Postage Charges ... } Class C ...	76,500	78,480	60,000	67,758
Telegram Charges ... } Class C ...	2,100	2,330	1,800	1,998
Total Contingencies ...	1,37,864	1,33,907	1,17,018	1,20,098
TOTAL GENERAL ESTABLISHMENTS ...	10,73,372	8,97,680	10,62,912	8,85,030
JUDICIAL ESTABLISHMENT.				
Salaries.				
8 / 8 — Cantonment Magistrates, 1st class 5 (1,000)	60,000			
" " 2nd " 3 (700)	25,200			
Total Salaries ...	85,200	81,700	82,800	74,639
Establishment.				
433 / 450 — Clerks	1,65,060	3,18,170	1,59,780	3,15,985
83 / 92 — Servants	5,448	18,930	4,848	18,720
86 / 110 — Honorary Magistrates' Clerks ...	19,020	17,480	16,320	14,658
19 / 33 — Temporary Establishment ...	9,900	17,040	5,340	17,178
Total Establishment ...	1,99,428	3,71,620	1,86,288	3,66,541
TOTAL JUDICIAL ESTABLISHMENT ...	2,84,628	4,53,320	2,69,088	4,41,180
Total Criminal Courts ...	13,58,000	13,51,000	13,32,000	13,26,210

(a) Included under Judicial Establishment, clerks.

19B.—LAW AND JUSTICE—JAILS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
Jails	8,43,500	8,28,400	7,94,400	8,03,813
Jail Manufactures	1,56,500	1,31,600	1,61,200	1,47,037
Refunds	...	...	400	1
TOTAL ...	10,00,000	9,60,000	9,56,000	9,50,851

19B.—LAW AND JUSTICE—JAILS—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	DETAILS.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			R	R	R	R
		Jails. (*a*)				
		SUPERINTENDENCE.				
		Salaries.				
1	1	Inspector-General (1,800)	21,600	21,600	21,600	17,689
		Establishment.				
1	1	Clerk (300)	3,600	3,000	3,000	3,000
10	17	Clerks (less than 200)	8,880	6,840	6,840	7,160
6	8	Servants	588	390	384	383
		Temporary Establishment	...	...	...	60
		Total Establishment ...	13,068	10,230	10,224	10,603
		Allowances.				
		Travelling Allowance of Officers	1,500	1,500	1,500	1,505
		Ditto of Establishment	380	380	380	480
		Total Allowances ...	1,880	1,880	1,880	1,985
		Contingencies.				
		Contract Contingencies	1,050	1,050	1,050	976
		Postage Charges	1,360	1,360	1,360	1,345
		Telegram Charges	...	...	...	...
		Office Expenses and Miscellaneous	342	280	286	228
		Total Contingencies ...	2,752	2,690	2,696	2,549
		TOTAL SUPERINTENDENCE ...	39,300	36,400	36,400	32,826
		SALARIES.				
		Central Jails.				
1	1	Superintendent (1,050)	12,600	12,600	12,600	13,307
1	1	Deputy Superintendent (250) ...	3,000	3,000	3,000	3,000
1	1	Jailor (*b*)	1,320	1,320	1,800	1,775
		Total Central Jails ...	16,920	16,920	17,400	18,082
		District Jails.				
27	27	Superintendents 5 (150), 5 (100), 13 (75), 4 (50)	29,100	29,500	30,600	30,801
58	58	Jailors (*b*)	23,052	22,600	23,088	22,537
		Total District Jails ...	52,152	52,100	53,688	53,338
		Convict Camps.				
2	2	Superintendents	17,700	17,000	18,900	16,230
3	3	Jailors	3,420	2,900	3,540	3,248
		Total Convict Camps ...	21,120	19,900	22,440	19,478
		Lock-ups.				
1	1	Jailor (*b*)	300	...	300	...
		TOTAL SALARIES ...	90,492	88,920	93,828	90,898
		CLERICAL ESTABLISHMENT. (*b*)				
8	8	Clerks, Central Jails	3,300	3,300	3,300	3,337
73	73	Do. District Jails	21,780	21,700	21,780	21,828
7	7	Do. Convict Camps	3,000	3,000	3,000	2,965
1	1	Do. Lock-ups	180	...	180	...
		TOTAL CLERICAL ESTABLISHMENT ...	28,260	28 000	28,260	28,130
		WARDER ESTABLISHMENT.				
2	2	Warders, Central Jails	1,920	1,920	1,920	1,920
5	5	Do. District Jails	600	600	600	593
31	31	Do. Convict Camps	4,128	3,400	3,600	3,316
		TOTAL WARDER ESTABLISHMENT ...	6,648	5 920	6,120	5,829
		MENIAL AND OTHER ESTABLISHMENT.				
		Central Jails.				
4	4	Turnkeys	432	432	432	428
3	3	Servants	324	324	324	324
34	34	Night-watchmen	2,664	2,664	2,664	2,644
2	2	Jail Teachers	660	660	660	660
63	63	Permanent Guards	7,716	6,000	7,488	6,226
		Total Central Jails ...	11,796	10,080	11,568	10,282
		Carried over ...	11,796	10 080	11,568	10,282
			1,64,700	1,59,240	1,64,608	1,57,683

(*a*) Expenditure controlled by the Inspector-General of Prisons.
(*b*) For Commission on Jail Manufactures, see foot-note (*b*) on page 34.

19B.—LAW AND JUSTICE—JAILS—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Jails—*contd.*	R	R	R	R
		Brought forward ...	1,64,700	1,59,240	1,64,608	1,57,683
		MENIAL AND OTHER ESTABLISHMENT—*contd.*				
		Brought forward ...	11,796	10,080	11,568	10,282
		District Jails.				
66	66	Turnkeys	7,116	6,800	7,116	6,886
3	4	Servants	504	650	144	492
277	277	Night-watchmen	21,900	21,500	21,900	21,712
23	23	Jail Teachers	4,704	4,450	4,704	4,620
368	368	Permanent Guards	32,964	19,600	32,964	19,582
		Contingent Guards	46,250	49,600	43,000	46,192
		Total District Jails ...	1,13,438	1,02,600	1,09,828	99,484
		Convict Camps.				
4	4	Turnkeys	456	470	456	456
10	11	Servants	1,740	1,360	1,500	1,339
32	32	Night-watchmen	2,082	2,050	2,082	2,055
1	...	Jail Teacher	...	...	300	266
33	33	Permanent Guards	3,348	1,160	3,348	1,366
		Contingent Guards	4,160	3,160	2,500	3,185
		Total Convict Camps ...	11,786	8,200	10,186	8,667
		Lock-ups.				
23	22	Turnkeys	2,724	10,100	2,616	9,957
437	437	Servants	7,375		7,057	
		Total Lock-ups ...	10,099	10,100	9,673	9,957
		TOTAL MENIAL AND OTHER ESTABLISHMENT ...	1,47,119	1,30,980	1,41,255	1,28,390
		SUPPLIES AND SERVICES.				
		Central Jails.				
		Rations (1,200 prisoners)	35,000	38,000	32,000	39,452
		Clothing and Bedding (1,200)	5,500	5,500	5,500	4,789
		Prisoners' Transfer Charges	800	800	1,000	629
		Road Money to released Convicts	350	400	500	230
		Transportation Charges	1,350	1,600	2,000	1,581
		Total Central Jails ...	43,000	46,300	41,000	46,681
		District Jails.				
		Rations (9,600 prisoners)	2,24,150	2,41,300	2,15,000	2,22,473
		Clothing and Bedding (9,600)	41,000	35,000	36,500	34,849
		Prisoners' Transfer Charges	10,220	8,000	8,500	10,032
		Road Money to released Convicts	2,640	2,100	2,500	2,022
		Transportation Charges	1,020	700	900	591
		Total District Jails ...	2,79,030	2,87,100	2,63,400	2,69,967
		Convict Camps.				
		Rations (2,100 prisoners)	42,200	45,000	42,000	53,602
		Clothing and Bedding (2,100)	7,900	6,200	8,000	6,170
		Prisoners' Transfer Charges	900	600	1,000	1,015
		Road Money to released Convicts	2,000	2,300	2,000	1,947
		Total Convict Camps ...	53,000	54,100	53,000	62,734
		Lock-ups.				
		Road Expenses of Prisoners under Trial (1,000 prisoners)	6,240	7,300	5,500	6,116
		Diet of Prisoners under Trial (1,000 prisoners) ...	24,910	27,000	20,900	25,918
		Total Lock-ups ...	31,150	34,300	26,400	32,034
		TOTAL SUPPLIES AND SERVICES ...	4,06,180	4,21,800	3,83,800	4,11,416
		HOSPITAL CHARGES.				
		Central Jails.				
1	1	Assistant Surgeon (175)	2,100	2,100	2,100	2,068
1	1	Hospital Assistant	480	440	840	756
2	2	Compounders and Dressers ...	180	180	180	180
		Country Medicines	160	150	200	103
		English Medicines	1,200	1,300	1,500	503
		Dieting Charges	3,000	2,800	3,000	3,197
		Allowance to Hospital Assistants ...	200	100	...	17
		Total Central Jails ...	7,320	7,070	7,820	6,824
		Carried over ...	7,320	7,070	7,820	6,824
			7,17,999	7,12,020	6,89,663	6,97,480

19B.—LAW AND JUSTICE—JAILS—*continued.*

Numbers. 1892-93.	Numbers. 1893-94	DETAILS.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Jails—*contd.*	R	R	R	R
		Brought forward ...	7,17,999	7,12,020	6,89,663	6,97,489
		HOSPITAL CHARGES—Brought forward ...	7,320	7,070	7,820	6,824
		District Jails.				
29	29	Hospital Assistants	17,616	17,100	16,140	16,405
...	...	Allowances to Hospital Assistants (*a*) ...	3,480	3,350	3,360	2,931
25	22	Compounders and Dressers ...	1,824	2,080	2,148	2,125
		Country Medicines	2,250	1,200	2,200	1,276
		English Medicines	4,940	4,800	5,000	4,378
		Dieting Charges	13,260	13,070	12,000	12,778
		Total District Jails ...	43,370	41,600	40,848	39,893
		Convict Camps.				
4	4	Hospital Assistants	1,800	1,680	1,560	1,670
2	2	Compounders and Dressers	240	210	216	212
		Country Medicines	500	150	500	228
		English Medicines	1,400	900	1,500	934
		Dieting Charges ...	3,800	2,360	4,000	2,906
		Allowance to Hospital Assistants ...	540	600	540	409
		Total Convict Camps ...	8,280	5,900	8,316	6,359
		Lock-ups.				
7	7	Allowance to Hospital Assistants ...	900	900	900	880
1	1	Compounder	120		96	...
		Total Lock-ups ...	1,020	900	996	880
		TOTAL HOSPITAL CHARGES ...	59,990	55,470	57,980	53,956
		ALLOWANCES.				
		Travelling Allowances, Central Jails	...	150	250	125
		Ditto District Jails	800	650	750	527
		Ditto Convict Camps	450	290	300	325
		Pushto Allowance, District Jail	300	250	300	233
		TOTAL ALLOWANCES ...	1,550	1,340	1,600	1,210
		RE-ORGANIZATION OF DISTRICT JAILS	19,800	7,000	6,000	...
		CONTINGENCIES.				
		Postage Charges—				
		Central Jails	200	210	200	206
		District Jails	2,285	2,300	2,000	2,219
		Convict Camps	400	460	400	474
		Telegram Charges—				
		Central Jails	50	50	50	52
		District Jails	590	700	600	618
		Convict Camps	60	50	50	36
		Office Expenses and Miscellaneous—				
		Central Jails	9,494	7,000	5,492	10,423
		District Jails	23,855	33,400	23,206	29,735
		Convict Camps	2,776	4,700	2,708	3,608
		Lock-ups	4,451	3,700	4,451	3,787
		TOTAL CONTINGENCIES ...	44,161	52,570	39,157	51,158
		TOTAL SUPERINTENDENCE ..	39,300	36,400	36,400	32,826
		" CENTRAL JAILS ...	94,000	93,000	89,000	97,932
		" DISTRICT JAILS ...	5,58,000	5,50,000	5,23,000	5,18,435
		" CONVICT CAMPS... ...	1,05,000	1,00,000	1,04,000	1,07,962
		" LOCK-UPS	47,200	49,000	42,000	46,658
		Total Jails ...	8,43,500	8,28,400	7,94,400	8,03,813
		Jail Manufactures.				
		CLERICAL ESTABLISHMENT. (*b*)				
3	3	Clerks (District Jails)	1,530	5,500	1,500	6,012
		MENIAL AND OTHER ESTABLISHMENT.				
8	6	Paper-makers, Weavers and Dyers (Central Jails)	804		1,116	
56	56	Paper-makers, Weavers and Dyers (District Jails)	4,044		4,848	
		" " Convict Camps ...	312			
		Temporary Establishment (District Jails)	1,200		600	333
		TOTAL CLERICAL, MENIAL AND OTHER ESTABLISHMENTS	7,890	5,500	8,064	6,345
		ALLOWANCES.				
		Allowances and Commission to Jailors, Central Jails ...	3,300	14,100	2,400	11,302
		" " " District Jails ...	8,350		7,800	
		" " " Convict Camps	1,100		800	
		TOTAL ALLOWANCES ...	12,750	14,100	11,000	11,302
		Carried over ...	20,640	19,600	19,064	17,647

(*a*) For Jail Medical duties.

(*b*) A certain percentage on sale of Jail manufactures is allowed to jailors, clerks, and others attached to Jail Manufactures—see footnote (*b*) on page 32.

19B.—LAW AND JUSTICE—JAILS—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Jail Manufactures—*contd.*	R	R	R	R
Brought forward ...	20,640	19,600	19,064	17,647
SUPPLIES AND SERVICES.				
Purchase of Raw Materials, Central Jails ...	35,000	...	41,000	1,09,549
" " District Jails ...	85,575	...	87,000	
" " Convict Camps ...	2,000	.	2,000	
TOTAL SUPPLIES AND SERVICES ...	1,22,575	98,400	1,30,000	1,09,549
CONTINGENCIES.				
Miscellaneous Charges, Central Jails	3,506	...	3,196	19,841
" " District Jails	6,391	...	6,452	
" " Convict Camps	3,388	...	2,488	
TOTAL CONTINGENCIES ...	13,285	13,600	12,136	19,841
Total Jail Manufactures ...	1,56,500	1,31,600	1,61,200	1,47,037

20.—POLICE.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL.	R	R	R	R
Special Police	...	...	...	1,21,664
Railway Police	...	...	...	1,24,425
TOTAL IMPERIAL ...	...	...	...	2,46,089
PROVINCIAL.				
Superintendence	1,24,000	1,24,000	1,24,000	1,35,491
District Executive Force	26,68,000	26,50,000	26,87,000	25,24,719
Municipal and Cantonment Police	5,58,000	5,53,000	5,53,000	5,52,256
Special Police	3,18,000	3,01,000	2,98,000	1,55,451
Railway Police	1,39,000	1,36,000	1,36,000	5,525
Cattle Pounds	16,000	15,000	15,000	14,562
Miscellaneous	...	...	...	376
Refunds	...	...	1,000	...
TOTAL PROVINCIAL ...	38,23,000	37,79,000	38,14,000	33,88,380
LOCAL.				
Cattle Pounds	17,900	16,200	17,600	15,600
Miscellaneous	2,800	4,100	3,000	4,122
Refunds	1,300	700	1,400	813
TOTAL LOCAL ...	22,000	21,000	22,000	20,535
TOTAL ...	38,45,000	38,00,000	38,36,000	36,55,004

DETAILS.

Numbers. 1892-93.	Numbers. 1893-94.		Budget Estimate, 1893-94	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Superintendence.				
		Salaries.	R	R	R	R
1	1	Inspector-General (2,250)	27,000	27,000	27,000	34,152
1	1	Personal Assistant to do. (800) ...	9,600	9,600	9,600	10,085
2	2	Deputy Inspectors-General (1,500), ...	36,000	36,000	36,000	46,010
		Total Salaries ...	72,600	72,600	72,600	90,247
		Establishment.				
5	5	Clerks (200 and over)	13,800	13,800	13,800	14,037
21	21	" (less than 200) ...	14,568	14,570	14,568	16,364
17	17	Servants	1,296	1,300	1,296	1,470
		Temporary Establishment	...		...	210
		Total Establishment ...	29,664	29,670	29,664	32,081
		Allowances.				
		Travelling Allowance of Officers	5,000	5,000	5,000	3,506
		Ditto of Establishment	2,000	2,000	2,000	511
		Hill Journey Allowances	4,500	4,500	4,500	1,317
		Total Allowances ...	11,500	11,500	11,500	5,334
		Contingencies.				
		Postage Charges	5,100	5,100	5,100	3,252
		Telegram Charges	450	450	450	283
		Rents, Rates and Taxes	1,080	1,080	1,080	1,350
		Hill Journey Charges	185	180	185	14
		Office Expenses and Miscellaneous	3,421	3,420	3,421	2,930
		Total Contingencies ...	10,236	10,230	10,236	7,829
		Total Superintendence ...	1,24,000	1,24,000	1,24,000	1,35,491

20.—POLICE—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Detail.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			R	R	R	R
		District Executive Force.				
		DISTRICT POLICE.				
		Salaries.				
		District Superintendents—				
4	4	1st grade (1,000)	48,000	2,72,000	48,000	2,64,974
6	6	2nd „ (800)	57,600		57,600	
7	7	3rd „ (700)	58,800		58,800	
7	7	4th „ (600)	50,400		50,400	
7	7	5th „ (500)	42,000		42,000	
		Assistant District Superintendents—				
4	4	1st class, 1st grade (450) ...	21,600	71,300	21,600	70,936
7	7	„ 2nd „ (350) ...	29,400		29,400	
9	9	„ 3rd „ (250) ...	27,000		27,000	
2	2	2nd class, 1st „ 1 (400), 1 (450) ...	10,200		10,200	
2	2	„ 2nd „ (300) ...	7,200		7,200	
4	4	„ 3rd „ (200) ...	9,600		9,600	
5	5	Probationers (200)	12,000	9,500	12,000	9,422
		Total Salaries ...	3,73,800	3,52,800	3,73,800	3,45,332
		Police Force.				
		Inspectors—				
12	12	1st grade 11 (200), 1 (100) ...	27,600	90,900	27,600	85,665
13	13	2nd „ (175)	27,300		27,300	
11	11	3rd „ (150)	19,800		19,800	
13	13	4th „ (125)	19,500		19,500	
		Deputy Inspectors—				
148	148	1st grade (80)	1,42,080	4,08,900	1,42,080	3,71,944
173	173	2nd „ (65)	1,34,940		1,34,940	
230	230	3rd „ (50)	1,38,000		1,38,000	
		Sergeants—				
279	280	1st grade (25)	84,000	3,58,300	83,700	3,34,545
708	710	2nd „ (16)	1,36,320		1,35,936	
983	987	3rd „ (12)	1,42,128		1,41,552	
10	10	Probationary (10)	1,200		1,200	
361	348	Mounted Constables	91,872	81,000	86,640	85,819
		Foot Constables—				
11,480	11,508	1st grade (7)	9,66,672	9,45,000	9,64,320	9,26,690
			19,31,412		19,22,568	
		Deduct—Probable Savings ...	*30,100*		*30,100*	
		Total Police Force ...	19,01,312	18,84,100	18,92,468	18,04,663
		Allowances.				
		City Allowances, etc.	8,400	8,100	8,400	8,195
		Local Allowances of Officers	6,000	15,900	6,000	2,715
		Good-conduct Allowances	31,812	26,700	31,812	25,584
		Allowance to Zaildars	1,275	1,000	1,275	1,000
		Personal Allowances to Police Force	324	200	324	553
		Allowances to Court Inspectors and Station House Officers	15,000	...	15,000	...
		Local Allowance to Simla Police	3,120	3,000	3,120	3,723
		Travelling Allowance of Officers	45,500	44,500	45,500	45,752
		Ditto of Establishment		13,700		11,801
		Hill Journey Allowances	...	1,000	...	154
		Allowances to moharirs for registration of vital statistics	...	...	...	...
		Total Allowances ...	1,11,431	1,14,100	1,11,431	99,477
		Supplies and Services.				
		Clothing	69,165	66,800	69,055	70,050
		Arms and Accoutrements (including Ordnance Stores)	57,906	58,000	72,997	20,854
		Handcuffs, Beds, Boxes, etc.	7,705	8,800	7,705	8,189
		Carriage of Constabulary, Escorts, etc.	22,750	38,200	22,750	40,575
		Rewards	11,316	12,000	11,316	10,471
		Total Supplies and Services ...	1,68,842	1,83,800	1,83,823	1,50,139
		Contingencies.				
		Rents, Rates and Taxes	4,106	2,800	4,026	2,613
		Postage Charges	18,623	28,100	18,623	27,948
		Telegram Charges	3,547	1,500	3,547	1,308
		Office Expenses and Miscellaneous	23,419	27,800	23,057	28,780
		Total Contingencies ...	49,695	60,200	49,253	60,649
		TOTAL DISTRICT POLICE	26,05,080	25,95,000	26,10,775	24,60,260
		Carried over	26,05,080	25,95,000	26,10,775	24,60,260

20.—POLICE—*continued.*

Numbers. 1892-93	Numbers. 1893-94	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		District Executive Force—*contd.*	R	R	R	R
		Brought forward ...	26,05,080	25,95,000	26,10,775	24,60,260
		OTHER POLICE.				
106	98	Ferry Police	9,751	...	9,314	...
—	—	Punitive Police	5,000	10,000	20,000	17,571
—	—	Chowkidars	1,000	1,000	1,000	1,098
17	17	Povindah Police...	6,042	5,700	5,842	6,007
31	31	Simla Guards	4,564	4,500	4,468	4,367
—	—	Police supplied to the P. W. Department	32,003	21,900	31,041	29,598
—	—	Servants	4,560	10,200	4,560	4,493
—	—	Police on the N.-W. Frontier Road ...	...	200	...	286
—	—	Do. supplied to private persons	...	1,500	...	1,039
		TOTAL OTHER POLICE ...	62,920	55,000	76,225	64,459
		Total District Executive Force ...	**26,68,000**	**26,50,000**	**26,87,000**	**25,24,719**
		Municipal and Cantonment Police.				
		MUNICIPAL POLICE.				
		Establishment.				
7	7	Inspectors	15,000	15,000	15,000	15,000
31	32	Deputy Inspectors	18,840	17,520	17,520	16,960
434	438	Sergeants	67,116	64,980	64,980	64,370
3,956	3,928	Constables	3,26,364	3,26,472	3,26,472	3,27,064
		Line Establishment	2,088	1,992	1,992	1,925
		Total Establishment ...	4,29,408	4,25,964	4,25,964	4,25,319
		Allowances.				
		Good-conduct Allowances	4,812	4,524	4,524	4,449
		Local Allowances	1,500	984	984	984
		Total Allowances ...	6,312	5,508	5,508	5,433
		Supplies and Services.				
		Clothing	21,800	21,846	21,846	21,955
		Arms and Accoutrements	1,913	1,873	1,873	2,518
		Handcuffs, Beds, Boxes, etc.	2,657	2,699	2,699	614
		Rewards	784	799	799	173
		Total Supplies and Services ...	27,154	27,217	27,217	25,260
		Contingencies.				
		Rents, Rates and Taxes	494	629	629	636
		Telegram Charges	1,122	1,122	1,122	...
		Office Expenses and Miscellaneous	8,950	9,358	9,358	12,335
		Total Contingencies ...	10,566	11,109	11,109	12,971
		TOTAL MUNICIPAL POLICE ...	4,73,440	4,69,798	4,69,798	4,68,983
		CANTONMENT POLICE.				
		Establishment.				
5	5	Inspectors	6,600	6,600	6,600	6,600
5	5	Deputy Inspectors	3,600	3,600	3,600	3,600
75	77	Sergeants	11,856	11,280	11,280	11,280
665	674	Constables	54,642	53,802	53,802	53,838
		Line Establishment	180	180	180	180
		Total Establishment ...	76,878	75,462	75,462	75,498
		Allowances.				
		Good-conduct Allowances	492	480	480	480
		Local Allowances	84	24	24	24
		Total Allowances. ...	576	504	504	504
		Supplies and Services.				
		Clothing	3,755	3,700	3,700	3,660
		Arms and Accoutrements	251	279	279	275
		Handcuffs, Beds, Boxes, etc.	381	402	402	...
		Rewards	118	143	143	...
		Total Supplies and Services ...	4,505	4,524	4,524	3,935
		Contingencies.				
		Rents, Rates and Taxes	1,272	1,434	1,434	1,458
		Office Expenses and Miscellaneous	1,329	1,278	1,278	1,878
		Total Contingencies ...	2,601	2,712	2,712	3,336
		TOTAL CANTONMENT POLICE ...	84,560	83,202	83,202	83,273
		Total Municipal and Cantonment Police ...	**5,58,000**	**5,53,000**	**5,53,000**	**5,52,256**

20.—POLICE—*continued.*

Numbers 1892-93.	Numbers 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			R	R	R	R
		Special Police.(a)				
		Establishment.				
...	...	Assistant to Inspector General of Police ...	...	4,200	...	...
...	...	District Superintendent of Police ...	7,200	...	...	2,390
3	6	Inspectors	7,200	4,200	4,200	...
18	35	Deputy Inspectors	22,620	19,500	12,480	12,350
72	159	Sergeants	33,264	28,900	12,684	12,685
816	1,763	Constables	2,20,176	2,14,000	74,196	73,168
...	30	Clerks	12,720	11,000	...	...
Revision of Hazara Force			...	...	29,000	...
		Total Establishment ...	3,03,180	2,81,800	1,32,560	1,00,593
		Allowances.				
		Command Allowances	1,200	1,200	1,200	1,200
		Travelling ditto	1,200	1,800	1,200	1,106
		Good-conduct Allowance	888	500	648	551
		Hill Journey Allowance	...	900	...	...
		Total Allowances ...	3,288	4,400	3,048	2,857
		Supplies and Services.				
		Clothing	10,206	4,400	4,445	10,003
		Contingencies.				
		Office Expenses and Miscellaneous	6,126	10,400	1,947	8,211
			3,22,800	3,01,000	1,42,000	1,21,664
		Border Police.				
		Peshawar, Dehra Ghazi Khan and Dehra Ismail Khan Police	...		1,48,200	1,46,966
		Special Police	..		12,600	8,485
			3,22,800		3,02,800	
		Deduct—Amount transferred to "25—Political, Miscellaneous" (page 53)	*4,800*		*4,800*	
		Total Special Police ...	3,18,000	3,01,000	2,98,000	2,77,115
		TOTAL IMPERIAL SUB-HEADS ...	...	...		1,21,664
		TOTAL PROVINCIAL SUB-HEADS ...	3,18,000	3,01,000	2,98,000	1,55,451
		Railway Police.				
		NORTH-WESTERN RAILWAY.				
		Salaries.				
	3	Superintendent and Assistants (900) (550) (400).	22,200	...	...	...
1	—	Assistant Inspector-General (700) ...	...	9 700	8,400	6,885
		Police Force.				
5	6	Inspectors	11,100	9,500	8,400	8,844
13	9	Deputy Inspectors	7,380	11,100	8,400	9,333
90	111	Sergeants	27,756	15,100	14,820	14,616
681	484	Constables	49,188	65,400	61,944	60,219
84	—	Chowkidars	...	...	7,056	495
		Servants	252	200	252	231
		Total Police Force ...	95,676	1,01,300	1,00,872	93,738
		Allowances.				
		Good-conduct Allowance	600	400	444	433
		Travelling Allowance	3,160	5,800	1,670	5,327
		Total Allowances ...	3,700	6,200	2,114	5,760
		Supplies and Services.				
		Clothing	3,170	4,100	3,850	3,850
		Contingencies.				
		Rents, Rates and Taxes	1,800	1,300	1,770	1,484
		Postage Charges	300	100	233	161
		Telegram Charges	...	100	...	10
		Office Expenses and Miscellaneous	4,094	3,200	4,761	5,310
		Total Contingencies ...	6,194	4,700	6,764	6,965
		TOTAL NORTH-WESTERN RAILWAY POLICE ...	1,31,000	1,26,000	1,22,000	1,17,198
		RAJPUTANA-MALWA RAILWAY, REWARI-FEROZEPORE SECTION.				
		Police Force.				
1	1	Inspector	1,200	450	1,200	485
5	5	Deputy Inspectors	2,880	500	2,880	552
18	18	Sergeants	3,300	1,000	3,300	839
157	157	Constables	14,124	2,600	14,124	3,071
		Chowkidars	...	800	...	745
		Total Police Force ...	21,504	5,350	21,504	5,692
		Allowances.				
		Good-conduct Allowance	156	...	156	9
		Travelling Allowance	3,362	1,050	3,362	305
		Total Allowances ...	3,518	1,050	3,518	314
		Carried over ...	25,022	6,400	25,022	6,006

(a) The Police Contingent Expenditure is controlled by the Inspector-General of Police.

20.—POLICE—*concluded.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Railway Police—*contd.*	R	R	R	R
REWARI-FEROZEPORE SECTION—Brought forward ...	25,022	6,400	25,022	6,006
Supplies and Services.				
Clothing	875	300	875	305
Contingencies.				
Rents, Rates and Taxes	360	...	360	851
Office Expenses and Miscellaneous	1,561	3,300	1,561	65
Total Contingencies ...	1,921	3,300	1,921	916
	27,818		27,818	
Deduct—$\frac{1}{10}$ths debitable to Rajputana-Malwa Railway 19,474	*19,818*		*19,818*	
For rounding 344				
TOTAL REWARI-FEROZEPORE SECTION ...	8,000	10,000	8,000	7,227
Numbers. 1892-93. / 1893-94				
AMRITSAR-PATHANKOT RAILWAY.				
Police Force.				
1 Deputy Inspector	...	...	480	630
4 Sergeants	...	...	600	599
43 Constables	...	...	3,864	3,862
Total Police Force ...	...	...	4,944	5,091
Allowances.				
Good-conduct Allowances	...	...	24	24
Travelling Allowances	...	...	660	157
Total Allowances ...	...	...	684	181
Supplies and Services.				
Clothing	...	...	235	235
Contingencies.				
Office Expenses and Miscellaneous	...	...	137	18
TOTAL AMRITSAR-PATHANKOT RAILWAY ...	...	...	6,000	5,525
Total Railway Police ...	1,39,000	1,36,000	1,36,000	1,29,950
TOTAL IMPERIAL SUB-HEADS ...	...	...	...	1,24,425
TOTAL PROVINCIAL SUB-HEADS ...	1,39,000	1,36,000	1,36,000	5,525
Cattle Pounds. (*a*)				
Numbers. 1892-93. / 1893-94.				
CATTLE POUNDS, PROVINCIAL.				
413 439 Pound-keepers	15,540	14,700	14,698	14,429
Contingent Charges	449	290	291	125
Payments to Municipalities on account of transferred properties	11	10	11	8
TOTAL CATTLE POUNDS, PROVINCIAL ...	16,000	15,000	15,000	14,562
CATTLE POUNDS, LOCAL.				
408 402 Pound-keepers	16,800	15,800	16,077	15,161
Contingent Charges	1,100	400	1,523	439
TOTAL CATTLE POUNDS, LOCAL ...	17,000	16,200	17,600	1,36,00
Total Cattle Pounds ...	33,900	31,200	32,600	30,162

(*a*) The Contingent Expenditure is controlled by the Commissioners of Divisions.

22.—EDUCATION.(*b*)

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
PROVINCIAL.	R	R	R	R
University	34,780	34,780	34,780	39,780
Direction	44,900	40,500	43,500	40,594
Inspection	1,46,400	1,54,000	1,54,000	1,48,784
Government Colleges, General	57,400	54,000	59,400	53,222
Government Schools, General	1,47,000	1,47,000	1,47,200	1,76,755
Government Schools, Special	1,01,000	1,00,000	1,03,200	87,121
Grants-in-aid	1,89,700	2,01,700	1,91,700	1,99,715
Scholarships	31,700	28,000	35,700	26,358
Miscellaneous.	15,120	16,020	16,520	29,693
TOTAL PROVINCIAL ...	7,68,000	7,76,000	7,86,000	8,02,022
LOCAL.				
University	2,800	2,800	2,800	2,771
Inspection	15,800	15,500	16,100	15,560
Government Schools, General	4,63,700	4,32,000	4,49,500	4,15,087
Government Schools, Special	150	...	350	33
Grants-in-aid	97,800	92,500	90,300	87,217
Scholarships	63,300	45,000	63,800	43,352
Miscellaneous	14,450	9,200	9,150	7,745
Refunds	...	...	...	11
TOTAL LOCAL ...	6,58,000	5,97,000	6,32,000	5,71,776
TOTAL ...	14,26,000	13,73,000	14,18,000	13,73,798

(*b*) The Provincial Contingent Expenditure is controlled by the Director of Public Instruction.

22.—EDUCATION—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
University.	R	R	R	R
UNIVERSITY, PROVINCIAL.				
Grants to the University	21,000	21,000	21,000	21,000
„ „ University Law School	2,400	2,400	2,400	2,400
„ for salary of Assistant Professors of Arabic and Sanskrit transferred to the Oriental College ...	2,760	2,760	2,760	2,760
„ for conducting Middle School Examination ...	5,000	5,000	5,000	10,000
„ for Khilats, etc., bestowed at the University Convocation	500	500	500	500
„ for instructions in Oriental Language ...	3,120	3,120	3,120	3,120
TOTAL UNIVERSITY, PROVINCIAL ...	34,780	34,780	34,780	39,780
UNIVERSITY, LOCAL ...	2,800	2,800	2,800	2,771
Total University ...	37,580	37,580	37,580	42,551
Direction.				
Salaries.				
1 / 1 — Director of Public Instruction (1,700) ...	20,400	17,600	19,200	18,400
Establishment.				
1 / 1 — Clerk	3,480	3,350	3,360	3,097
9 / 11 — Clerks and Munshis (less than 200) ...	8,220	7,940	7,560	7,602
13 / 13 — Servants	954	950	954	948
3 / ... — Temporary Establishment	...	60	660	656
Registration Department—				
1 / 1 — Registrar, Education Department ...	2,700	2,560	2,400	2,400
5 / 5 — Clerks (less than 200)	2,100	2,100	2,100	2,100
4 / 4 — Servants	288	190	288	284
Office Expenses and Miscellaneous ...	275	300	372	275
Total Establishment ...	18,017	17,450	17,694	17,362
Allowances.				
Travelling Allowance of Officer	1,000	770	1,000	344
Ditto of Establishment	500	50	500	49
Hill Journey Allowances	850	1,040	850	789
Total Allowances ...	2,350	1,860	2,350	1,182
Contingencies.				
Telegrams ... ... ; Hot and Cold Weather Charges ... ; Carriage of Stationery ... ... ; Repairs of Furniture ... ... ; Purchase of ditto ... ... ; Cloth for Records ... ... ; Country Stationery ... ... ; Miscellaneous ... ... — Class A...	1,550	1,550	1,550	1,528
Office Expenses and Miscellaneous ... ; Hill Journey Charges ... ... — Do. B...	498	150	591	165
	85	...	85	21
Postage Charges ... ... Do. C...	2,000	1,890	2,000	1,936
Rents, Rates and Taxes	...	...	30	...
Total Contingencies ...	4,133	3,590	4,256	3,650
Total Direction ...	44,900	40,500	43,500	40,594
Inspection.				
INSPECTION, PROVINCIAL.				
Salaries.				
4 / 4 — Inspectors of Schools (1,250), 1 (1,000), (666-10-8), (400)	39,800	45,800	47,000	46,516
1 / 1 — Inspectress of Female Schools (250) ...	3,000	3,000	3,000	27,121
7 / 7 — Assistant Inspectors 2 (350), 2 (300), 1 (250), 1 (225), 1 (200)	23,700	24,600	23,700	
30 / 30 — District Inspectors (less than 200) ...	43,920	45,000	44,160	41,645
Total Salaries ...	1,10,420	1,18,400	1,17,860	1,15,282
Establishment.				
19 / 23 — Clerks and Munshis	8,100	8,100	7,380	7,202
25 / 25 — Servants	1,482	1,480	1,482	1,380
5 / ... — Temporary Establishment	...	...	900	314
Total Establishment ...	9,582	9,580	9,762	8,896
Allowances.				
Travelling Allowance of Officers	14,020	13,700	14,140	12,456
Ditto of Establishment	7,840	7,900	7,890	8,303
Total Allowances ...	21,860	21,600	22,030	20,759
Carried over ...	1,41,862	1,49,580	1,49,652	1,44 937

22.—EDUCATION—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Inspection—*contd.*	R	R	R	R
INSPECTION, PROVINCIAL—Brought forward ...	1,41,862	1,49,580	1,49,652	1,44,937
Contingencies.				
Telegrams ... ... / Repair of Furniture ... ... / Purchase of ditto ... ... / Hot and Cold Weather Charges ... / Carriage of Stationery ... ... / Cloth for Records ... ... / Country Stationery ... ... / Miscellaneous ... ... } Class A...	1,330	1,330	1,330	914
Office Expenses and Miscellaneous ... Do. B...	2,153	2,090	2,119	1,804
Rents, Rates, and Taxes ... ... } Do. C	...	...	...	75
Postage Charges ... ... } Do. C	1,055	1,000	899	1,054
Telegram Charges ... ... } Do. C	...	...	...	..
Total Contingencies ...	4,538	4,420	4,348	3,847
TOTAL INSPECTION, PROVINCIAL ...	1,46,400	1,54,400	1,54,000	1,48,784
INSPECTION, LOCAL. (Numbers: 1892-93 / 1893-94)				
Salaries.				
1 / 2 Deputy Inspector of Schools ...	720	800	720	721
Establishment.				
44 / 43 Clerks and Munshis	10,704	10,800	10,788	11,010
32 / 29 Servants	1,920	2,000	2,076	2,058
Total Establishment ...	12,624	12,800	12,864	13,068
Contingencies.				
Hot and Cold Weather Charges	268	240	230	261
Cloth for Records	74	30	62	22
Country Stationery	721	800	696	707
Office Expenses and Miscellaneous	1,393	830	1,528	781
Total Contingencies ...	2,456	1,900	2,516	1,771
TOTAL INSPECTION, LOCAL ...	15,800	15,500	16,100	15,560
Total Inspection ...	1,62,200	1,69,500	1,70,100	1,64,344
Government Colleges, General. (Numbers: 1892-93 / 1893-94)				
Salaries.				
1 / 1 Principal (1,050)	12,600	12,310	15,000	12,727
7 / 7 Professors and Assistants, 3 (600), 1 (500), 2 (300), 1 (250)	37,800	35,255	38,100	34,112
Total Salaries ...	50,400	47,565	53,100	46,839
Establishment.				
2 / 2 Librarians	1,200	1,200	1,200	1,200
13 / 13 Servants	852	852	852	767
Total Establishment ...	2,052	2,052	2,052	1,967
Allowances.				
Allowance to Superintendent of Boarding House ..	360	360	360	225
Supplies and Services.				
Purchase of Furniture and Apparatus	2,500	2,500	2,500	1,973
Contingencies.				
Cloth for Records ... ... / Repair of Furniture ... ... / Purchase of ditto ... ... / Hot and Cold Weather Charges ... / Telegrams .. ... / Country Stationery ... ... / Carriage of Stationery ... ... / Miscellaneous petty Items ... ... } Class A...	650	650	650	565
Office Expenses and Miscellaneous Do. B...	1,358	793	660	1,285
Rents, Rates, and Taxes ... ... } Do. C	60	60	58	350
Postage Charges ... ... } Do. C	20	20	20	18
Telegram Charges ... ... } Do. C	...	...	...	...
Total Contingencies ...	2,088	1,523	1,388	2,218
Total Govt. Colleges, General ...	57,400	54,000	59,400	53,222

22.—EDUCATION—*continued.*

Numbers. 1892-93.	Numbers. 1893-94	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Government Schools, General.	R	R	R	R
		SECONDARY SCHOOLS FOR BOYS AND GIRLS (ENGLISH AND VERNACULAR)—PROVINCIAL.				
		Establishment.				
42	41	Masters	23,040	23,000	23,220	18,427
6	6	Servants	372	370	372	300
		Total Establishment ...	23,412	23,370	23,592	18,727
		Allowances.				
		Allowance to Superintendent, Boarding House ...	180	...	180	...
		Travelling Allowance of Establishment	...	40	...	39
		Contingencies.				
		Office Expenses and Miscellaneous	845	1,090	865	465
		TOTAL SECONDARY SCHOOLS FOR BOYS, &c. ...	24,437	24,500	24,637	19,231
		PAYMENTS IN SUPPORT OF MUNICIPAL OR LOCAL SECONDARY SCHOOLS, PROVINCIAL ...	1,22,563	1,22,500	1,22,563	1,57,524
		SECONDARY SCHOOLS FOR BOYS AND GIRLS (ENGLISH AND VERNACULAR)—LOCAL.				
		Establishment.				
501	516	Masters	87,128	75,400	84,500	70,278
218	273	Servants	10,880	8,000	7,415	7,087
		Temporary Establishment	5	...	...	19
		Total Establishment ...	98,013	83,400	91,915	77,384
		Allowances.				
		Travelling Allowance of Establishments	425	400	246	346
		Allowance for Medical attendants	96	...	...	...
		Supplies and Services.				
		Purchase of Furniture and Apparatus	6,207	9,000	6,014	8,484
		Prizes	896	700	416	314
		Grants to Libraries	531	800	471	575
		Total Supplies and Services ...	7,634	10,500	6,901	9,373
		Contingencies.				
		Postage Charges	556	200	576	197
		Rents, Rates, and Taxes	622	700	602	649
		Office Expenses and Miscellaneous	3,072	2,500	2,878	2,320
		Total Contingencies ...	4,250	3,400	4,056	3,166
		TOTAL SECONDARY SCHOOLS, &c., LOCAL ...	1,10,418	97,700	1,03,118	90,269
		ZEMINDARY SCHOOLS, LOCAL.				
		Establishment.				
193	227	Masters	27,326	23,000	22,908	22 969
27	17	Servants	178	300	683	262
		Temporary Establishment	6	...	...	...
		Total Establishment ...	27,510	23,300	23,591	23,231
		Allowances.				
		Travelling Allowances	19	20	27	16
		Supplies and Services.				
		Purchase of Furniture and Apparatus	1,286	1,200	1,302	1,366
		Prizes	131	30	80	51
		Grants for Libraries	168	150	120	146
		Total Supplies and Services ...	1,585	1,380	1,502	1,563
		Contingencies.				
		Postage Charges	170	100	87	79
		Rents, Rates, and Taxes	254	300	200	249
		Office Expenses and Miscellaneous	876	400	906	289
		Total Contingencies ...	1,300	800	1,193	617
		TOTAL ZEMINDARY SCHOOLS, LOCAL ...	30,414	25,500	26,313	25,427
		PRIMARY SCHOOLS FOR BOYS AND GIRLS—LOCAL.				
		Establishment.				
2,536	2,483	Masters	2,91,890	2,69,000	2,89,628	2,62,602
343	311	Servants	4,222	5,000	2,639	4,649
		Temporary Establishment	394	50	311	35
		Mohairs	...	350	...	298
		Total Establishment ...	2,96,506	2,74,400	2,92,578	2,67,584
		Allowances.				
		Travelling Allowance of Establishment	476	400	785	410
		Carried over ...	2,96,982	2,74,800	2,93,363	2,67,994

22.—EDUCATION—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Government Schools, General—*contd.*	R	R	R	R
PRIMARY SCHOOLS FOR BOYS AND GIRLS—LOCAL—*contd.*				
Brought forward ...	2,96,982	2,74,800	2,93,363	2,67,994
Supplies and Services.				
Purchase of Furniture and Apparatus	11,593	20,100	11,033	19,120
Prizes	1,510	1,500	1,300	1,337
Grants to Libraries	1,345	2,200	1,760	2,656
Total Supplies and Services ...	14,448	23,800	14,093	23,113
Contingencies.				
Postage Charges	1,327	1,100	1,119	1,082
Rents, Rates, and Taxes	1,687	2,100	1,316	1,684
Office Expenses and Miscellaneous	8,424	7,000	10,178	5,518
Total Contingencies ...	11,438	10,200	12,613	8,284
TOTAL PRIMARY SCHOOLS, LOCAL ...	3,22,868	3,08,800	3,20,069	2,99,391
Total Government Schools, General ...	**6,10,700**	**5,79,000**	**5,96,700**	**5,91,842**
TOTAL PROVINCIAL SUB-HEADS ...	1,47,000	1,47,000	1,47,200	1,76,755
TOTAL LOCAL SUB-HEADS ...	4,63,700	4,32,000	4,49,500	4,15,087
Government Schools, Special.				
TRAINING SCHOOLS—PROVINCIAL.				
Salaries.				
Numbers. 1892-93: 1; 1893-94: 1 — Principal, Training College (500) ...	6,000	5,760	5,760	5,600
Numbers. 1892-93: 1; 1893-94: 1 — Assistant Superintendent, Training College (200)	2,400	2,400	3,000	2,840
Numbers. 1892-93: 32; 1893-94: 32 — Masters (less than 200)	22,080	22,000	22,080	20,022
Total Salaries ...	30,480	30,160	30,840	28,462
Establishment.				
Numbers. 1892-93: 1; 1893-94: 1 — Clerk	420	...	420	...
Numbers. 1892-93: 47; 1893-94: 49 — Servants	2,928	2,890	2,928	2,661
Total Establishment ...	3,348	2,890	3,348	2,661
Allowances.				
Travelling Allowance of Officers	...	30	...	97
Travelling Allowance of Establishment	1,650	1,650	1,650	698
Allowance for Medical Attendance, &c.	720	630	600	526
Total Allowances ...	2,370	2,310	2,250	1,321
Supplies and Services.				
Purchase of Furniture and Apparatus	600	2,610	2,615	1,028
Stipends	28,700	28,400	28,700	24,819
Grants for Libraries	450	450	450	775
Total Supplies and Services ...	29,750	31,460	31,765	26,622
Contingencies.				
Postage Charges	180	140	189	205
Telegram Charges	...	...	...	12
Rents, Rates, and Taxes	3,600	3,600	3,600	3,161
Office Expenses and Miscellaneous	1,178	1,440	1,250	1,514
Total Contingencies ...	4,958	5,180	5,039	4,892
TOTAL TRAINING SCHOOLS, PROVINCIAL ...	70,906	72,000	73,242	63,958
SCHOOL OF ART, PROVINCIAL.				
Salaries.				
Numbers. 1892-93: 1; 1893-94: 1 — Principal (900)	10,800	10,700	10,800	8,311
Numbers. 1892-93: 1; 1893-94: 1 — Assistant (500)	6,000	4,000	6,000	1,755
Numbers. 1892-93: 16; 1893-94: 16 — Masters	8,520	8,500	8,340	2,713
Total Salaries ...	25,320	23,200	25,140	12,779
Establishment.				
Numbers. 1892-93: 1; 1893-94: 1 — Clerk	840	840	840	840
Numbers. 1892-93: 8; 1893-94: 8 — Servants	468	460	468	252
Total Establishment ...	1,308	1,300	1,308	1,092
Allowances.				
Travelling Allowance	...	...	...	129
Supplies and Services.				
Stipends	...	...	...	...
Purchase of Furniture and Apparatus	...	...	...	...
Total Supplies and Services ...	2,005	2,000	2,000	1,090
Carried over ...	28,633	26,500	28,448	15,690

22.—EDUCATION—*continued.*

DETAILS.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	R	R	R	R
Government Schools, Special—*contd.*				
SCHOOL OF ART—PROVINCIAL—*contd.*				
Brought forward ...	28,633	26,500	28,448	15,690
Contingencies.				
Postage Charges	75	80	80	48
Telegram Charges	...	...	...	2
Office Expenses and Miscellaneous	1,386	1,420	1,430	484
Total Contingencies ...	1,461	1,500	1,510	534
RAILWAY TECHNICAL SCHOOL	...	...	...	6,939
TOTAL SCHOOL OF ART, PROVINCIAL ...	30,094	28,000	29,958	23,163
TRAINING SCHOOL AND SCHOOL OF ART, LOCAL.				
Supplies and Services.				
Stipends	150	...	350	33
TOTAL TRAINING SCHOOL AND SCHOOL OF ART, LOCAL	150	...	350	33
Total Government Schools, Special ...	1,01,150	1,00,000	1,03,550	87,154
TOTAL PROVINCIAL SUB-HEADS ...	1,01,000	1,00,000	1,03,200	87,121
TOTAL LOCAL SUB-HEADS ...	150	...	350	33
Grants-in-Aid.				
GRANTS-IN-AID—PROVINCIAL.				
TO COLLEGES AND SCHOOLS.				
St. Stephen's College, Delhi, and Mission College, Lahore	9,000	9,000	9,000	9,000
Secondary Schools for Boys and Girls	1,35,222	1,29,520	1,29,520	1,23,758
Primary Schools	15,414	16,080	16,080	19,556
Training Schools	...	...	...	100
Private Schools	...	...	...	4,263
Towards buildings paid from Educational Budget Reserve	3,000	20,000	10,000	14,894
Library Grants	...	...	...	2,400
For Scholarships	...	...	...	9,855
Miscellaneous Grants	17,064	27,100	17,100	15,889
Reserve	10,000	...	10,000	...
TOTAL GRANTS-IN-AID, PROVINCIAL ...	1,89,700	2,01,700	1,91,700	1,99,715
GRANTS-IN-AID—LOCAL.				
TO COLLEGES AND SCHOOLS.				
Secondary Schools for Boys and Girls	44,121	47,700	42,848	45,250
Primary Schools	13,387	14,200	18,015	15,335
Training Schools...	745	...	1,395	41
Private Schools	32,260	25,700	22,028	17,927
To Special Schools (other than Training Schools) ...	600	...	538	...
Library Grants	705	1,200	805	1,137
For Scholarships...	2,596	1,600	2,724	1,924
Miscellaneous	3,386	2,100	1,947	2,027
Building Grant	...	...	...	3,576
TOTAL GRANTS-IN-AID, LOCAL ...	97,800	92,500	90,300	87,217
Total Grants-in-Aid ...	2,87,500	2,94,200	2,82,000	2,86,932

22.—EDUCATION—*continued.*

DETAILS.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	R	R	R	R
Scholarships.				
SCHOLARSHIPS, PROVINCIAL.				
Jubilee Scholarships	9,504		9,504	4,834
In Colleges	9,000		9,000	7,648
In Secondary Schools	4,176		4,176	2,183
In Primary Schools	12,000		12,000	9,451
Training Schools	...		...	156
Special Schools (other than Training Schools) ...	2,420		2,420	23
Zemindary Scholarships	3,600		3,600	2,063
	40,700		40,700	
Deduct—Probable Savings ...	*9,000*		*5,000*	
TOTAL SCHOLARSHIPS, PROVINCIAL ...	31,700	28,000	35,700	26,358
SCHOLARSHIPS, LOCAL.				
Jubilee Scholarships	3,656	900	3,495	856
In Colleges	2,246	1,200	1,975	1,034
In Secondary Schools	48,215	41,200	50,002	39,685
In Primary Schools	2,448	300	2,904	394
Training Schools	1,920	400	900	406
Special Schools (other than Training Schools)	1,296	300	2,316	412
Zemindary Scholarships	3,519	700	2,208	565
TOTAL SCHOLARSHIPS, LOCAL ...	63,300	45,000	63,800	43,352
Total Scholarships ...	95,000	73,000	99,500	69,710
Miscellaneous.				
MISCELLANEOUS, PROVINCIAL.				
Grants for encouragement of Literature	4,500	5,500	5,500	7,517
Endowed Schools	7,000	7,000	7,000	21,531
Miscellaneous	3,620	3,520	4,020	645
TOTAL MISCELLANEOUS, PROVINCIAL ...	15,120	16,020	16,520	29,693
MISCELLANEOUS, LOCAL.				
Khillats and Rewards	2,580	2,100	1,725	2,123
Grants for encouragement of Literature	526	400	526	446
Miscellaneous	11,344	6,700	6,899	5,176
TOTAL MISCELLANEOUS, LOCAL ...	14,450	9,200	9,150	7,745
Total Miscellaneous ...	29,570	25,220	25,670	37,438

23.—ECCLESIASTICAL.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL.	R	R	R	R
Ecclesiastical Establishments	2,31,100	2,31,200	2,31,600	2,30,249
Cemetery Establishment	5,000	5,800	5,400	5,848
Miscellaneous Ecclesiastical Charges	2,000	2,000	2,000	500
TOTAL ...	2,39,000	2,39,000	2,39,000	2,36,597

DETAILS.

Numbers. 1892-93	Numbers. 1893-94.	Ecclesiastical Establishments.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		CHURCH OF ENGLAND. (*a*)				
		Salaries.	R	R	R	R
9	9	Senior Chaplains	88,800	96,660	88,800	1,00,097
14	13	Junior Chaplains	75,600	72,730	84,000	72,616
1	5	Ministers of the Additional Clergy Society and others	6,000	3,760	2,400	3,184
2	2	Chaplains, Railway Churches, Lahore and Rawalpindi	2,400	2,220	2,400	2,300
		Total Salaries ...	1,72,800	1,75,370	1,77,600	1,78,197
		Establishment.				
104	105	Church Establishments	7,368	7,560	7,398	7,294
		Carried over ...	1,80,168	1,82,930	1,84,998	1,85,491

(*a*) The Estimates are furnished by the Registrar of the Diocese.

23.—ECCLESIASTICAL—*continued.*

Numbers. 1892-93.	Numbers. 1893-94	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Ecclesiastical Establishments—*contd.*	R	R	R	R
		CHURCH OF ENGLAND—Brought forward ...	1,80,168	1,82,930	1,84,998	1,85,491
		Allowances.				
		Travelling and Visitation Allowances	15,000	11,140	15,000	10,804
		Conveyance Allowances	3,600	3,910	3,600	3,835
		House-rent Allowance (at Simla and Abbottabad) ...	1,100	1,100	1,100	1,100
		Total Allowances ...	19,700	16,150	19,700	15,739
		Contingencies.				
		Postage Charges	400	420	350	389
		Telegram Charges	100	100	150	95
		Office Expenses and Miscellaneous	4,432	4,100	6,202	5,270
		Total Contingencies ...	4,932	4,620	6,702	5,754
		TOTAL CHURCH OF ENGLAND ...	2,04,800	2,03,700	2,11,400	2,06,984
		CHURCH OF SCOTLAND.				
		Salaries.				
3	1	Junior Chaplain	4,800	3,720	...	..
		Establishment.				
3	3	Church Establishments	252	100	252	47
		Allowances.				
		Travelling Allowance	800	850	...	325
		Contingencies.				
		Miscellaneous	148	30	148	...
		TOTAL CHURCH OF SCOTLAND ...	6,000	4,700	400	372
		CHURCH OF ROME.				
		Miscellaneous	1,800	1,800	1,800	3,306
		OTHER CHURCHES.				
		Capitation Allowance	18,500	18,300	18,000	16,650
		Travelling Allowance		2,700		2 937
		Total Ecclesiastical Establishments ...	2,31,100	2,31,200	2,31,600	2,30,249
		Cemetery Establishment.				
89	98	Chaukidars, Gardeners, &c.	5,900	5,800	5,400	5 848
		Miscellaneous Ecclesiastical Charges.				
		Allowance for Statistical Returns	2,000	2,000	2,000	500

24.—MEDICAL.

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93	Budget Estimate, 1892-93.	Accounts, 1891-92.
	R	R	R	R
PROVINCIAL.				
Medical Establishment	3,15,000	3,06,000	3,10,000	2,85,594
Hospitals and Dispensaries	62,500	63,000	60,200	60,202
Sanitation and Vaccination	54,300	53,500	52,400	52,406
Medical School and College	1,25,400	1,20,700	1,20,500	99,752
Lunatic Asylum	30,500	30,600	32,900	31,992
Chemical Examiner	1,700	1,300	1,380	1,020
Refunds	600	900	620	56
TOTAL PROVINCIAL ...	5,90,000	5,76,000	5,78,000	5 37,022
LOCAL.				
Hospitals and Dispensaries	2,79,400	2,72,400	2,66,000	2,45,746
Sanitation and Vaccination	65,100	60,900	62,900	57,582
Medical School and College	4,200	2,600	4,100	2,515
Lunatic Asylum	300	100	...	109
Refunds	...	...	...	11
TOTAL LOCAL ...	3,49,000	3 36,000	3,33,000	3,05,963
TOTAL ...	9,39,000	9,12,000	9,11,000	8,42,985

24.—MEDICAL—*continued.*

Numbers. 1892-93	Numbers. 1893-94	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Medical Establishment.	R	R	R	R
		SUPERINTENDENCE. (a)				
		Salaries.				
1	1	Inspector-General of Civil Hospitals (2,000)	24,000	24,000	24 000	24,234
		Establishment.				
1	1	Clerk	3,000	3,250	3,000	3,233
6	6	Clerks (less than 200)	4,020	4,190	4,020	3,686
8	8	Servants	504	520	504	481
—		Temporary Establishment	...	...	...	13
		Total Establishment ...	7,524	7,960	7,524	7,413
		Allowances.				
		Travelling Allowance of Officers	1,000	370	1,500	802
		Travelling Allowance of Establishment	100	20	150	22
		Hill Journey Allowance	700	710	700	639
		Total Allowances ...	1,800	1,100	2,350	1,463
		Contingencies.				
		Contract Contingencies	605	605	605	525
		Postage Charges	800	940	866	732
		Rents, Rates, and Taxes	840	...	...	...
		Hill Journey Charges	30	350	50	...
		Office Expenses and Miscellaneous	501	445	505	2,293
		Total Contingencies ...	2,776	2,340	2,026	3,550
		TOTAL SUPERINTENDENCE ...	36,100	35,400	35,900	36 660
		DISTRICT MEDICAL OFFICERS.				
		Salaries.				
4	3	Surgeon-Major and Surgeons (1,050)	37,800		50,400	
—	1	" " (950)	11,400		.	
1	1	" " (850)	10,200	1,40,400	10,200	1,26,009
6	8	" " (750)	72,000		54,000	
4	5	" " (550)	33,000		26,400	
2	1	" " (225)	2,700		9,280	
1	2	Uncovenanted Officers (700)	16,800		8,400	
1	—	" " (600)	...		7,200	
1	1	" " (450)	5,400	32,250	5,400	31,807
4	3	" " (350)	12,600		12,810	
—	1	" " (35)	210		...	
29	25	Assistant Surgeons	48,492	48,990	53,322	43,813
9	9	Allowances to Regimental Officers for Civil duty (b)	10,800	10,810	10,800	11,801
4	4	Allowances to Regimental Officers for charge of Sub-divisions	1,440	1,350	1,440	1,522
44	44	Hospital Assistants	10,000	9,220	10,000	7,993
			2,72,842		2,59,652	
		Deduct—Probable Savings ..	20,000		10,500	
		Total Salaries ...	2,52,842	2,43,020	2,49,152	2,22,945
		Establishment.				
6	6	Compounders and Dressers	588	610	588	614
1	1	Clerk	300	290	300	291
4	4	Servants	216	230	216	213
		Total Establishment ...	1,104	1,130	1,104	1,118
		Allowances.				
		Travelling Allowance of Officers	15,500	17,340	15,000	15,788
		Ditto of Establishment	2,100	2,280	2,100	2,222
		Hill Journey Allowance	200	160	200	147
		Total Allowances ...	17,800	19,780	17,300	18,157
		Supplies and Services.				
		Country Medicines	200	100	200	120
		English Medicines supplied by Military Department ...	4,500	4,280	4,500	4,895
		Total Supplies and Services ...	4,700	4,380	4,700	5,015
		Contingencies.				
		Rents, Rates, and Taxes	240	240	240	240
		Postage Charges	1,600	1,620	1,000	1,076
		Telegram Charges	100	90	60	46
		Office Expenses and Miscellaneous	514	340	544	337
		Total Contingencies ...	2,454	2,290	1,844	1,699
		TOTAL DISTRICT MEDICAL OFFICERS ...	2,78,900	2,70 600	2,74,100	2,48 934
		Total Medical Establishment ...	3,15,000	3,06,000	3,10,000	2,85 594

(a) The expenditure is controlled by the Inspector-General of Civil Hospitals.

(b) Granted to Regimental Medical Officers when in charge of Civil Medical duties in addition to their own pay.

24.—MEDICAL—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			R	R	R	R
		Hospitals and Dispensaries.				
		MOFUSSIL HOSPITALS AND DISPENSARIES, PROVINCIAL.(a)				
		Salaries.				
4	4	Assistant Surgeons, 2 (100), 2 (50) ...	3,600	3,670	3,900	3,969
1	1	Superintendent (150)	1,800	1,800	1,800	1,800
37	36	Hospital Assistants (below 200) ...	12,180	11,610	10,980	11,754
		Total Salaries ...	17,580	17,080	16,680	17,523
		Establishment.				
6	10	Nurses	4,632	3,240	2,460	1,820
40	44	Compounders and Dressers	5,040	5,080	4,524	4,408
137	165	Servants	10,504	10,290	7,864	7,932
		Total Establishment ...	20,176	18,610	14,848	14,160
		Allowances.				
		Pushto Allowance	200	240	180	230
		Travelling Allowance of Officers	30	...	50	...
		Ditto of Establishment	400	390	400	501
		Total Allowances ...	630	630	630	731
		Supplies and Services.				
		Diet of Patients	4,600	4,790	4,500	4,985
		Country Medicines	1,200	950	1,200	1,165
		Medicines supplied by Military Department ...	6,950	6,900	6,540	8,411
		Total Supplies and Services ...	12,750	12,640	12,240	14,561
		Contingencies.				
		Rents, Rates, and Taxes	...	...	1,800	...
		Boarding and lodging for Nurses	1,848	1,100	1,525	814
		Postage Charges	50	100	30	28
		Telegram Charges	20	30	10	3
		Office Expenses and Miscellaneous	2,961	6,325	5,952	12,572
		Total Contingencies ...	4,879	7,555	9,317	13,417
		TOTAL MOFUSSIL HOSPITALS AND DISPENSARIES, PROVINCIAL ...	56,015	56,515	53,715	60,392
		Carried over ...	56,015	56,515	53,715	60,392

(a) Contingent expenditure is under the control of Commissioners.

24.—MEDICAL—*continued.*

Numbers 1892-93.	Numbers 1893-94	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Hospitals and Dispensaries—*contd.*				
		Brought forward ...	R 56,015	R 56,515	R 53,715	R 60,392
		MOFUSSIL HOSPITALS AND DISPENSARIES, LOCAL.				
		Salaries.				
17	16	Assistant Surgeons (below 200) ...	19,280	10,600	21,320	19,666
129	131	Hospital Assistants	61,504	53,800	56,800	52,097
		Total Salaries ...	80,784	73,400	78,120	71,763
		Establishment.				
3	12	Clerks	1,284	500	552	481
170	172	Compounders and Dressers	17,706	16,000	16,926	15,376
365	341	Servants	18,184	19,700	19,764	19,076
38	37	Native Hakims	4,404	4,500	4,308	4,318
		Total Establishment ...	41,578	40,700	41,550	39,251
		Allowances.				
		Travelling Allowance of Officers	455	300	347	259
		Ditto of Establishment	3,364	4,000	4,206	3,682
		Total Allowances ...	3,819	4,300	4,553	3,941
		Supplies and Services.				
		Diet of patients	8,755	8,000	8,430	6,827
		Country medicines	10,334	10,300	10,087	7,956
		English medicines	48,376	53,600	43,781	39,834
		Total Supplies and Services ...	67,465	71,900	62,298	54,617
		Contingencies.				
		Postage charges	784	800	406	493
		Office expenses and Miscellaneous	14,025	16,400	12,998	12,904
		Total Contingencies ...	14,809	17,200	13,404	13,397
		TOTAL MOFUSSIL HOSPITALS AND DISPENSARIES, LOCAL	2,08,455	2,07,500	1,99,925	1,82,969
		GRANTS TO HOSPITALS AND DISPENSARIES, PROVINCIAL...	6,485	6,485	6,485	5,810
		GRANTS TO HOSPITALS AND DISPENSARIES, LOCAL ..	58,466	51,500	53,919	49,993
		HOSPITALS AND DISPENSARIES, LEPER, LOCAL.				
4	4	Compounders and Dressers	708	650	648	648
13	15	Servants	678	650	606	629
		Diet of patients	8,880	7,600	8,930	7,438
		Country medicines	130	140	120	130
		English medicines	150	300	110	200
		Miscellaneous	1,933	4,060	1,742	3,739
		TOTAL HOSPITALS AND DISPENSARIES, LEPER, LOCAL ...	12,479	13,400	12,156	12,784
		Total Hospitals and Dispensaries ...	3,41,900	3,35,400	3,26,200	3,11,948
		TOTAL PROVINCIAL SUB-HEADS ...	62,500	63,000	60,200	66,202
		TOTAL LOCAL SUB-HEADS ...	2,79,400	2,72,400	2,66,000	2,45,746
		Sanitation and Vaccination. (*a*)				
		SANITATION AND VACCINATION, PROVINCIAL				
		Salaries.				
1	1	Sanitary Commissioner (1,500—1,800) ...	21,600	21,600	21,600	21,600
1	1	Deputy Sanitary Commissioner (700) ..	8,400	8,000	7,800	7,400
		Total Salaries ...	30,000	29,600	29,400	29,000
		Establishment.				
2	2	Superintendents (below 200) ...	1,032	1,050	1,032	1,252
21	21	Vaccinators and Assistants (do.) ...	3,396	3,340	3,396	3,006
1	1	Clerk (250)	3,000	8,770	3,000	8,632
10	11	Clerks (less than 200)	6,000		5,400	
9	10	Servants	696	650	624	616
2	—	Temporary Establishment	...	280	672	334
		Total Establishment ...	14,124	14,090	14,124	13,840
		Allowances.				
		Travelling Allowance of Officers	3,800	3,900	3,200	3,788
		Ditto of Establishment	1,800	1,710	1,500	2,207
		Total Allowances ...	5,600	5,610	4,700	5,995
		Carried over ...	49,724	49,300	48,224	48,835

(*a*) Contingent expenditure is controlled by the Sanitary Commissioner.

24.—MEDICAL—*continued.*

Numbers 1892-93.	Numbers 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			R	R	R	R
		Sanitation and Vaccination—*contd.*				
		SANITATION AND VACCINATION, PROVINCIAL—*contd.*				
		Brought forward ...	49,724	49,300	48,224	48,835
		Contingencies.				
		Contract contingencies	1,400	1,400	1,400	1,169
		Postage charges	1,240	1,350	1,100	1,367
		Office expenses and Miscellaneous	1,936	1,450	1,676	1,035
		Total Contingencies ...	4,576	4,200	4,176	3,571
		TOTAL SANITATION AND VACCINATION, PROVINCIAL ...	54,300	53,500	52,400	52,406
		SANITATION AND VACCINATION, LOCAL.				
		Establishment.				
30	30	Clerks	8,482	7,800	8,497	7,334
242	234	Vaccinators and Assistants (less than 200)	43,216	42,100	42,190	40,562
52	58	District Sanitation Establishment (do.)	5,637	5,300	5,133	4,998
7	9	Servants	612	600	480	481
		Total Establishment ...	57,947	55,800	56,300	53,375
		Contingencies.				
		Office expenses and Miscellaneous	7,153	5,100	6,600	4,207
		TOTAL SANITATION AND VACCINATION, LOCAL ...	65,100	60,900	62,900	57,582
		Total Sanitation and Vaccination ...	1,19,400	1,14,400	1,15,300	1,09,988
		Medical School and College.				
		MEDICAL COLLEGE (LAHORE), PROVINCIAL.				
		Salaries.				
1	1	Principal (1,400) ...	16,800	16,800	16,800	16,123
3	4	Professors and Assistant Professors 1 (1,050), 3 (850)	43,200	51,140	33,000	37,073
1	1	" " " (550)	6,600		6,600	
1	1	" " " (200)	2,400		2,400	
4	4	Lecturers, &c. (200 and over) ...	12,600	18,640	12,000	15,895
3	4	Lecturers (less than 200)	6,000		4,200	
		Total Salaries ...	87,600	86,580	75,000	69,091
		Establishment.				
		For Revision of Professorial Staff, &c. ...	...	...	9,000	...
3	3	Clerks	1,956	1 930	1,896	1,874
19	20	Servants	1,764	1,750	1,620	1,610
		Total Establishment ...	3,720	3,680	3,516	3,484
		Allowances.				
		Travelling Allowances	200	10	200	240
		Supplies and Services.				
		Museum Allowance	600	600	600	1,380
		Library Allowance	840	840	840	824
		Laboratory Allowance	600	600	600	1,238
		Medical Pupils	15,000	11,800	17,500	10,408
		Scholarships and Prizes	12,000	11,760	8,360	9,155
		Purchase of Instruments and Chemicals	3,000	3,000	3,000	2,211
		Total Supplies and Services ...	32,040	28,600	30,900	25,216
		Contingencies.				
		Contract contingencies	1,600	1,600	1,600	1,490
		Postage charges	240	230	240	216
		Office expenses and Miscellaneous	...	...	44	15
		Total Contingencies ...	1,840	1,830	1,884	1,721
		TOTAL MEDICAL SCHOOL AND COLLEGE, PROVINCIAL ...	1,25,400	1,20,700	1,20,500	99,752
		MEDICAL SCHOOL AND COLLEGE, LOCAL (*a*) ...	4,200	2,600	4,100	2,515
		Total Medical School and College ...	1,29,600	1,23,300	1,24,600	1,02,267

(*a*) For Scholarships, &c.

24.—MEDICAL—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	DETAILS.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Lunatic Asylum. (*a*)	R	R	R	R
		Salaries.				
2	2	Superintendents (allowances 100 and 250)	4,200	4,150	4,200	4,272
1	1	Deputy Superintendent (120) ...	1,440	1,460	1,440	1,433
2	1	Hospital Assistants	900	810	1,020	984
		Total Salaries ...	6,540	6,420	6,660	6,689
		Establishment.				
1	2	Compounder and Dresser (8) ...	192	160	96	96
2	1	Clerks (80)	960	1,130	1,620	1,553
32	19	Servants	1,200	1,260	2,004	1,774
50	41	Warders	4,224	4,160	5,088	4,778
		Total Establishment ...	6,576	6,710	8,808	8,201
		Supplies and Services.				
		Diet of Patients (349)	12,850	12,810	12,900	12,930
		Clothing and bedding (351)	2,100	2,180	2,050	1,781
		Total Supplies and Services ...	14,950	14,990	14,950	14 711
		Travelling allowance	..	20	...	...
		Contingencies.				
		Contract contingencies	2,460	2,460	2,460	2,391
		Office expenses and Miscellaneous	...	...	22	...
		Total Contingencies ...	2,460	2,460	2,482	2,391
			30,526			
		Deduct—For rounding	*26*			
		TOTAL LUNATIC ASYLUM, PROVINCIAL ...	30,500	30,600	32,900	31,992
		LUNATIC ASYLUM, LOCAL ...	300	100	...	109
		Total Lunatic Asylum ...	30 800	30,700	32,900	32,101
		Chemical Examiner. (*b*)				
		Establishment.				
2	3	Clerks	1,140	780	840	480
6	5	Servants	560	520	540	540
		Total Establishment ...	1,700	1,300	1,380	1,020
		Total Chemical Examiner ...	1,700	1,300	1,380	1,020

(*a*) At Lahore and Delhi. Expenditure is under the Inspector-General of Civil Hospitals.
(*b*) The Professor of Chemistry in the Medical College is *ex-officio* Chemical Examiner to Government without any extra allowance.

25.—POLITICAL.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL.	R	R	R	R
Political Agents	3,51,000	2,60,000	1,97,000	1,98,821
Charges on North-West Frontier	3,23,300	3,07,000	3,22,000	2,85,557
Political Subsidies	15,000	15,000	23,300	17,600
Entertainment of Envoys and Chiefs	38,300	42,500	41,000	41,037
Durbar Presents and Allowances to Vakeels, &c. ...	16,000	14,000	16,700	17,906
Refugees and State Prisoners	4,65,000	4,67,000	4,65,000	5 30,936
Special Political Expenditure	2,06 700	73,100	...	65,588
Miscellaneous	69 700	71 400	53,000	45,298
TOTAL ...	14,85,000	12,50,000	11,18,000	12,02,743

DETAILS.

Numbers. 1892-93.	Numbers. 1893-94.	Political Agents. (*a*)	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		CASHMERE RESIDENCY.				
		Salaries.	R	R	R	R
1	1	Political Officer (2,000), allowances (250)	27,000	27,000	27,000	27,000
1	1	Assistant (100)	9,600	9,530	9,600	5,630
		Total Salaries ...	36 600	36,530	36,600	32,630
		Establishment.				
8	11	Clerks	10,725	8,440	8,400	7,808
11	12	Servants	990	920	924	921
		Total Establishment ...	11,715	9,360	9,324	8,729
		Carried over ...	48,315	45,890	45,924	41,359

(*a*) The Contingent expenditure is admitted on the countersignature of the Government of India or Local Government, as the case may be, except that for Cashmere Residency and Ladakh Agency, which is under the control of the Political Officers concerned.

25.—POLITICAL—*continued.*

Numbers 1892-93.	Numbers 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Political Agents—*contd.*	R	R	R	R
		CASHMERE RESIDENCY—Brought forward ...	48,315	45,890	45,924	41,359
		Allowances.				
		Travelling Allowance of Officers	5,500	2,610		2,679
		Ditto of Establishment		3,210		2,473
		Total Allowances ...	5,500	5,820	6,500	5,152
		Supplies and Services.				
		Secret Service	500	230	500	250
		Contingencies.				
		Postage charges	500	450	300	309
		Telegram charges	4,000	5,720	1,200	3,627
		Rents, Rates, and Taxes	600	600	600	600
		Office expenses and Miscellaneous	1,400	1,810	1,500	1,876
		Total Contingencies ...	6,500	8,580	3,600	6,412
		Medical.				
1	1	Medical Officer (950)	11,400	11,400	11,400	11,584
4	5	Medical establishment	996	910	696	649
		Medical contingencies	200	370	200	1,343
		Total Medical ...	12,596	12,680	12,296	13,576
		TOTAL CASHMERE RESIDENCY ..	73,411	73,200	68,820	66,749
		OTHER AGENCIES.				
		Salaries.				
—	17	Assistant Political and other Military Officers, Gilget	1,32,078	53,740	...	...
1	1	Political Agent, Gilgit (1,500) ...	18,000	18,000	18,000	18,000
1	1	Political Agent in charge of Sardar Ayub Khan (1,500)	18,000	17,200	14,400	14,400
1	1	Political Officer, Ladakh (960) ...	11,520	10,430	14,460	13,916
2	2	Political Officers, Khyber (1,750), (500)...	27,000	29,500	27,000	29,900
1	1	Assistant Officer (600)	7,200	...	10,000	...
1	1	Native Agent at Shahpur (250) ...	3,000	3,000	3,000	3,000
1	1	Assistant Political Agent in charge of Sardar Ayub Khan (300)	3,600	3,600	3,600	3,116
		Total Salaries ...	2,20,398	1,35,470	90,460	82,332
	1	*Establishment.*				
6	11	Clerks	8,520	6,630	4,560	5,302
12	4	Servants	1,224	1,100	983	999
		News-writers	7,680	7,140	8,880	8,180
		Total Establishment ...	17,424	14,870	14,423	14,481
		Hospital Charges.				
		Medical Establishment	3,816	3,350	3,816	4,087
		Medical Contingencies	894	1,650	994	2,025
		Total Hospital Charges ...	4,710	5,000	4,810	6,112
		Allowances.				
		Travelling Allowance of Officers	9,564	3,010	1,300	2,389
		Ditto of Establishment		1,360	700	1,601
		Total Allowances ...	9,564	4,370	2,000	3,990
		Supplies and Services.				
		Rewards for Intelligence	5,000	4,340	5,000	3,918
		Secret Service	8,100	9,430	2,700	10,640
		Total Supplies and Services ...	13,100	13,770	7,700	14,558
		Contingencies.				
		Postage charges	1,314	1,940	1,250	1,269
		Telegram charges	4,020	1,020	980	947
		Purchase of tents	1,500	1,100	1,500	1,107
		Purchase of furniture	280	1,560	280	1,861
		Rents, Rates, and Taxes	1,580	1,580	1,580	1,580
		Office expenses and Miscellaneous	3,699	6,120	3,197	3,835
		Total Contingencies ...	12,393	13,320	8,787	10,599
		TOTAL OTHER AGENCIES ...	2,77,589	1,86,800	1,28,180	1,32,072
		Total Political Agents ...	3,51,000	2,60,000	1,97,000	1,98,821
		Charges on North-West Frontier.				
1	1	Commandant, Corps of Jezailchi ...	7,800	7,800	7,800	8,699
9	9	Establishment on account of Khyber Tribes	4,403	4,820	4,403	5,104
		Allowance to Khyber Tribes	93,500	93,500	93,500	79,520
		Charges of Jezailchi Corps and Kohát Levies ...	1,09,748	1,09,780	1,09,780	1,08,788
		Payments for guarding Hill Passes	1,07,849	90,000	1,06,517	82,745
		Travelling Allowances	...	1,100	...	701
		Total Charges on N.-W. Frontier ...	3,23,300	3,07,000	3,22,000	2,85,557

25.—POLITICAL—*continued.*

DETAILS.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Durbar Presents and Allowances to Vakeels, &c. (*a*)	R	R	R	R
Durbar presents	15,000	13,600	15,800	17,351
Tosakhána contingencies	1,000	400	900	555
Total Durbar Presents, &c. ...	16,000	14,000	16,700	17,906
Refugees and State Prisoners.				
Allowances to Afghan refugees from Kabul—				
Exceeding Rs. 5,000 per annum	88,500	1,46,300	93,300	1,44,406
Not exceeding Rs. 5,000 per annum	54,960		50,880	
Allowances to State prisoners	...	...	274	2,128
Charges of Afghan refugees—				
Allowance to Sardar Ayub Khan	78,000	78,000	78,000	78,000
Allowance to his followers	2,01,146	2,01,600	2,02,418	2,02,699
Allowance to Sardar Hashim Khan	...	...	...	40,000
Allowance to his followers	...	...	...	15,924
House-rent for Sardar Ayub Khan	7,910	7,900	7,910	11,745
House-rent for followers of ditto	8,808	8,800	8,808	11,236
Allowance of Khan Mulla Khan	9,600	9,600	9,600	...
Allowance of other refugees	14,716	13,500	12,450	23,458
Pensions and gratuities	1,360	1,300	1,360	1,340
Total Refugees and State Prisoners ...	4,65,000	4,67,000	4,65,000	5,30,936
Special Political Expenditure.				
Chinese Turkistan Mission	20,000	20,500	...	...
Captain Younghusband's Mission	...	...	...	22,530
Dr. Robertson's Mission for Chetral Mission ...	1,500	25,600	...	24,007
Kurram Mission	1,85,200	27,000	...	...
Other charges	...	...	...	19,051
Total Special Political Expenditure ...	2,06,700	73,100	...	65,588
Miscellaneous. (*a*)				
Salaries.				
Part cost transferred from "20—Police, Special Police" (page 38) (*b*)	4,800	5,800	4,800	5,364
Establishment.				
Miscellaneous Establishment	1,320	...	1,620	18
Toll Establishment at the Khyber Pass	2,160	2,200	2,160	2,160
Total Establishment ...	3,480	2,200	3,780	2,178
Supplies and Services.				
Rewards to Native Chiefs, &c., for Political Services ...	13,500	12,100	13,500	7,537
Demarcation of boundaries between British territory and Native States	1,000	400	200	...
Service allowances to Darkanís and Hadiánís, &c. ...	2,920	1,900	...	1,920
Allowance to hostages	3,360	2,300	4,956	2,319
Arms, &c. (and carriage of ditto), supplied to Border villages	100	...	100	10
Rewards for Intelligence	10,130	12,800	9,130	8,701
Secret Service	2,050	800	2,070	..
Total Supplies and Services ..	33,060	30,300	29,956	20,487
Contingencies.				
Postage charges	80	150	30	92
Telegram charges	10,300	15,500	6,350	6,169
Office expenses and Miscellaneous	6,440	10,050	8,084	11,008
Charges in connection with the Peshin Chetral Postal Service	11,540	7,400	...	...
Total Contingencies ...	28,360	33,100	14,464	17,269
Total Miscellaneous ...	69,700	71,400	53,000	45,298

(*a*) The Contingent expenditure is under the control of the Local Government.

(*b*) Being moiety pay and extra allowance of the Assistant to Inspector-General of Police ... R 3,600
" of an Inspector 900
" of Contingencies 300
TOTAL ... 4,800

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	R	R	R	R
IMPERIAL.				
Veterinary and Stallion charges	41,000	21,000	21,000	28,386
Census	...	9,000	6,000	1,22,270
Gazetteer and Statistical Memoirs	...	...	...	418
TOTAL IMPERIAL ...	41,000	30,000	27,000	1,51,074
PROVINCIAL.				
Provincial Museums	3,740	6,700	6,740	19,129
Imperial Institute...	500	500	...	...
Inspector of Factories	1,410	1,300	...	...
Experimental cultivation	11,100	10,600	13,200	9,244
Public Exhibitions and Fairs	20,500	6,500	3,500	2,936
Veterinary and Stallion charges	31,150	32,200	31,260	18,613
Botanical and other Public Gardens	28,800	30,800	30,800	29,955
Gazetteer and Statistical Memoirs	3,000	1,000	2,000	...
Registration of Railway Traffic	2,400	2,200	2,280	2,160
Provincial Statistics (a)	12,000	10,000	12,000	10,113
Examination	...	...	...	85
Refunds	...	200	220	57
TOTAL PROVINCIAL ...	1,15,000	1,02,000	1,02,000	92,292
LOCAL.				
Experimental cultivation	600	700	560	1,969
Public Exhibitions and Fairs	21,500	24,200	22,050	21,852
Veterinary and Stallion charges	43,300	44,700	42,300	47,174
Botanical and other Public Gardens	75,800	78,400	75,800	73,879
Miscellaneous	5,800	7,800	7,290	7,353
Refunds	...	200	...	109
TOTAL LOCAL ...	1,47,000	1,56,000	1,48,000	1,52,336
TOTAL ...	3,03,000	2,88,000	2,77,000	3,95,702

(a) Trade Statistics establishment.

DETAILS.

Numbers. 1892-93.	Numbers. 1893-94.	Veterinary and Stallion Charges.	Budget Estimate 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			R	R	R	R
		LAHORE VETERINARY SCHOOL, IMPERIAL—				
1	1	Principal (1,100)	13,200	12,950	12,100	11,000
1	1	Professor (650)	7,800	8,050	8,400	8,815
		Scholarships	...		168	168
		Miscellaneous	...		332	...
—	3	Veterinary Lieutenants	20,000	...	...	...
		TOTAL ...	41,000	21,000	21,000	19,983
		VETERINARY SCHOOLS, PROVINCIAL.				
		Salaries.				
4	4	Lecturers, 1 (200), 1 (75), 2 (50) ...	4,500	4,500	4,500	4,500
		Establishment.				
5	5	Clerks	2,700	2,630	2,580	2,480
24	24	Servants	2,352	2,350	2,352	2,300
		Temporary Establishment	...	...	...	
		Total Establishment ...	5,052	4,980	4,932	4,780
		Scholarships	168	170	...	...
		Contingencies.				
		Rents, Rates, and Taxes	...	...	600	400
		Postage charges	200	200	150	202
		Telegram charges	80	30	80	45
		Office expenses and Miscellaneous	5,960	8,320	8,328	5,347
		Total Contingencies ...	6,240	8,550	9,158	5,994
		TOTAL VETERINARY SCHOOLS, PROVINCIAL...	15,960	18,200	18,590	15,274
		VETERINARY SCHOOLS, LOCAL.				
		Salaries.				
67	61	Veterinary Assistants	17,410	17,170	17,520	16,540
		Establishment.				
8	17	Servants	1,342	360	1,272	285
		Allowances.				
		Travelling Allowance	3,284	3,620	2,342	3,257
		Supplies and Services.				
		Stipends	2,397	2,410	2,943	2,704
		Contingencies.				
		Postage charges	53	20	22	15
		Miscellaneous	3,831	3,620	3,925	5,560
		Total Contingencies ...	3,884	3,640	3,947	5,575
		TOTAL VETERINARY SCHOOLS, LOCAL ...	28,317	27,200	28,024	28,361

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	R	R	R	R
PREVENTION OF CATTLE DISEASE (*Glanders and Farcy*)—PROVINCIAL.			
Veterinary Establishment	1,176	1,080	1,176	1,165
Travelling Allowance	5,000	2,730	2,050	1,866
Contingencies	1,014	560	694	308
Contribution	...	1,630	750	...
TOTAL PREVENTION OF CATTLE DISEASE, PROVINCIAL ...	7,190	6,000	4,670	3,339
BULL AND STALLION CHARGES, PROVINCIAL* ...	8,000	8,000	8,000	...
BULL AND STALLION CHARGES, LOCAL*.	14,983	17,500	14,276	18,813
Total Veterinary and Stallion Charges...	1,15,450	97,900	94,560	94,173
TOTAL IMPERIAL SUB-HEADS ...	41,000	21,000	21,000	28,386
TOTAL PROVINCIAL SUB-HEADS ...	31,150	32,200	31,260	18,613
TOTAL LOCAL SUB-HEADS ..	43,300	44,700	42,300	47,174
Provincial Museums. (*a*)				
Allowance to Curator	1,200	1,200	1,200	1,200
Establishment	420	420	420	420
Contingencies	2,120	5,080	5,120	17,509
Total Provincial Museums ...	3,740	6,700	6,740	19,129
Experimental Cultivation.				
EXPERIMENTAL CULTIVATION, PROVINCIAL.				
EXPERIMENTAL FARMS (*b*)				
Bruceabad Farm establishment (Dera Ghází Khan) ...	7,000	8,000	8,000	5,047
Bruceabad Farm contingencies (ditto) ...	2,000	2,000	2,000	2,952
TOTAL EXPERIMENTAL FARMS ...	9,000	10,000	10,000	7,999
AGRICULTURAL EXPERIMENTS. (*c*)				
Expenses for the Improvement of Agriculture and Trade	1 000	100	1,000	437
AGRICULTURAL DEPARTMENT. (*d*)				
Rain gauges, experiments and models	1,300	400	2,000	780
Contingencies	200	100	200	28
TOTAL AGRICULTURAL DEPARTMENT ...	1,500	500	2,200	808
TOTAL EXPERIMENTAL CULTIVATION, PROVINCIAL ...	11,500	10,600	13,200	9,244
EXPERIMENTAL CULTIVATION, LOCAL ...	600	700	560	1,969
Total Experimental Cultivation ...	12,100	11,300	13,760	11,213
Public Exhibitions and Fairs. (*b*)				
PUBLIC EXHIBITIONS AND FAIRS, PROVINCIAL.				
Punjab Exhibition	17,000	3,000	...	...
Cattle and Horse Fairs	3,400	3,400	3,400	2,913
Other Fairs	100	100	100	23
TOTAL PUBLIC EXHIBITIONS AND FAIRS, PROVINCIAL ...	20,500	6,500	3,500	2,936
PUBLIC EXHIBITIONS AND FAIRS, LOCAL.				
Exhibition	150	5,000	200	2,364
Cattle and Horse Fairs	18,92	16,200	18,600	16,469
Other Fairs	2,430	3,000	3,250	3,019
TOTAL PUBLIC EXHIBITIONS AND FAIRS, LOCAL ...	21,500	24,200	22,050	21,852
Total Public Exhibitions and Fairs ...	42,000	30,700	25,550	24,788
Botanical and other Public Gardens. (*e*)				
BOTANICAL AND OTHER PUBLIC GARDENS, PROVINCIAL.				
MANAGERIES.				
Superintendent of Menageries	600	600	600	600
Contingencies	1,800	1,800	1,800	1,800
TOTAL MANAGERIES ...	2,400	2,400	2,400	2,400
STATION GARDENS	4,700	4,700	4,700	5,029
AGRI-HORTICULTURAL GARDENS.				
Establishment.				
Superintendent	3,540	3,540	3,540	3,540
Clerks	1,560	1,560	1,560	1,560
Temporary Establishment	8,610	8,600	8,610	8,411
Total Establishment ...	13,710	13,700	13,710	13 511
Contingencies.				
Miscellaneous	7,990	10,000	9,990	9,015
TOTAL AGRI-HORTICULTURAL GARDENS ...	21,700	23,700	23,700	22,526
TOTAL BOTANICAL AND OTHER PUBLIC GARDENS, PROVINCIAL	28,800	30,800	30,800	29,955
Carried over ...	28,800	30,800	30,800	29,955

Numbers. 1892-93	Numbers. 1893-94	
1	1	Superintendent
3	3	Clerks
132	132	Temporary Establishment

* Details should be given in future.
(*a*) At Lahore and Delhi. The Contingent expenditure is under the control of the Curator.
(*b*) The expenditure is under the control of the Commissioner, Derajat Division.
(*c*) The expenditure is controlled by Deputy Commissioners
(*d*) Ditto ditto by the Director of Settlements and Revenue Records.
(*e*) Ditto ditto by the President, Agri-Horticultural Society, except that for Station Gardens, which is under the control of Commissioners.

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	R	R	R	R
Brought forward ...	28,800	30,800	30,800	29,955
BOTANICAL AND OTHER PUBLIC GARDENS, LOCAL.				
STATION GARDENS	42,567	46,900	41,627	43,519
ARBORICULTURE...	27,278	27,600	28,293	26,438
OTHER ITEMS.				
Donation to Gardens and Museums	4,705	3,900	4,050	3,922
Subscription to Agri-Horticultural Society ...	1,250	...	1,830	...
TOTAL OTHER ITEMS ...	5,595	3,900	5,880	3,922
TOTAL BOTANICAL AND OTHER PUBLIC GARDENS, LOCAL	75,800	78,400	75,800	73,879
Total Botanical and other Public Gardens ...	1,04,600	1,09,200	1,06,600	1,03,834

27.—TERRITORIAL AND POLITICAL PENSIONS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL.	R	R	R	R
Territorial and Political Pensions	2,35,000	2,42,000	2,43,000	2,38,763
Charitable Allowances	1,00,000	1,08,000	1,15,000	1,22,174
TOTAL ...	3,35,000	3,50,000	3,58,000	3,60,937

DETAILS.

Territorial and Political Pensions.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	R	R	R	R
EXCEEDING R5,000 PER ANNUM—				
Family of the ex-King of Kabul (Shahzaman).				
Mahomed Yár Khán	6,000	6,000	6,000	5,000
Delhi Royal Family—Mirza Suryajah ...	10,508	10,508	7,508	7,599
Miscellaneous.				
Syad Yákub Khán Tora	10,000	10,000	10,000	10,000
Dharm Kaur	10,000	10,000	10,000	10,000
Jaswant Sing	7,862	7,862	7,862	7,207
Ali Bahádur Khán, heir of Fyz Talab Khán ...	10,000	10,000	10,000	10,833
Golam Kasim Khán, Nawab of Tonk ...	18,000	18,000	18,000	18,000
Muhammad Akram Khán, Nawáb of Amb ...	6,000	6,000	6,000	3,500
	78,370	78,370	75,370	72,139
NOT EXCEEDING R5,000 PER ANNUM—				
Delhi Royal Family	14,006	...	17,006	16,797
Lahore Royal Family	22,301		22,181	20,690
Family of the ex-King of Kabul (Shahzaman) ...	25,294		28,018	26,029
Family of the Nawab Sufaraz Khan of Mooltan ...	5,084	1,63,630	5,084	6,474
Family of a Jaggirdar in Rohtak	734		644	622
Miscellaneous	89,211		94,697	96,012
	1,56,630	1,63,630	1,67,630	1,66,624
Total Territorial and Political Pensions ...	2,35,000	2,42,000	2,43,000	2,38,763
Charitable Allowances.				
EXCEEDING R5,000 PER ANNUM—				
Miscellaneous.				
Rani Kishen Koar	...	...	...	133
Sirdarni Kripa Devi	10,000	10,000	10,000	10,000
	10,000	10,000	10,000	10,133
NOT EXCEEDING R5,000 PER ANNUM—				
Delhi Royal Family	25,066	...	26,992	20,565
Family of the ex-King of Kabul (Shahzaman) ...	2,376		1,872	2,577
Family of Nawab of Jhujjur	14,570		17,390	17,299
Disbanded soldiers of the late Sikh Government and their families	2,916	98,000	3,276	2,567
Miscellaneous	45,072		55,470	69,033
	90,000	98,000	1,05,000	1,12,041
Total Charitable Allowances ...	1,00,000	1,08,000	1,15,000	1,22,174

29.—SUPERANNUATION ALLOWANCES AND PENSIONS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	R	R	R	R
Provincial.				
Superannuation and Retired Allowances ...	8,38,000	8,13,000	8,35,000	8,09,409
Pensions for Distinguished and Meritorious Services	3,500	3,500	3,000	3,284
Compassionate Allowances	20,000	22,500	25,000	24,287
Gratuities	8,500	9,000	8,000	11,100
Refunds	..	...	...	1,001
Total Provincial ...	8,70,000	8,48,000	8,71,000	8,49,081
Local.				
Superannuation and Retired Allowances ...	1,900	1,900	1,700	1,842
Gratuities	3,100	3,100	2,300	2,670
Total Local ...	5,000	5,000	4,000	4,512
TOTAL ...	8,75,000	8,53,000	8,75,000	8,53,593

Details.

	Budget Estimate, 1892-93.	Lapsed since the date of framing the Budget Estimate, 1892-93.	Amount payable in 1893-94.	New Pensions and Retired Allowances granted since the date of last Estimate.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Accounts, 1891-92.
	R	R	R	R	R	R	R
Superannuation and Retired Allowances.							
Superannuation and Retired Allowances—Provincial.							
Departments.							
Land Revenue ...	1,79,479	7,697	1,71,782	17,051	1,88,833	...	...
Salt	21,472	839	20,633	3,133	23,766	...	...
Stamps	7,306	...	7,306	...	7,306	...	..
Excise	4,431	180	4,251	150	4,401	...	...
Forest	5,072	3,041	2,031	1,408	3,439	...	...
Post Office	17,789	1,152	16,637	5,048	21,685	...	...
Telegraph	6,959	1,333	5,626	1,285	6,911	...	...
General Administration ...	59,526	2,220	57,306	7,100	64,406	...	...
Law and Justice ...	1,38,490	13,437	1,25,053	16,271	1,41,324	...	...
Police	2,56,830	20,102	2,36,728	30,797	2,67,525	...	...
Marine	1,033	...	1,033	..	1,033	...	...
Education	11,731	417	11,314	5,951	17,265	...	...
Medical	12,248	436	11,812	72	11,884	...	...
Political	2,584	...	2,584	...	2,584	...	...
Miscellaneous Departments	2,950	..	2,950	600	3,550	...	...
Survey	2,812	36	2,776	191	2,967	...	...
Public Works ...	1,03,320	11,317	92,003	8,760	1,00,763	...	...
	8,34,032	62,207	7,71,825	97,817	8,69,642	...	...
Add—For rounding ...							
Deduct—Probable Savings	968			*19,642*	*31,642*		
Total Superannuation, &c.—Provincial ...	8,35,000	62,207	7,71,825	78,175	8,38,000	8,13,000	8,09,409
Superannuation, &c.—Local	1,700	...	...	...	1,900	1,900	1,842
Total Superannuation, &c.	8,36,700	62,207	7,71,825	78,175	8,39,900	8,14,900	8,11,251
Compassionate Allowances.							
Mutiny Pensions ... / Miscellaneous Allowances and Rewards ...	26,244	2,962	23,282	537	23,819	22,500	24,287
Deduct—Probable Savings.					*3,819*		
Total Compassionate Allowances ...	25,000	2,962	23,282	537	20,000	22,500	24,287

29.—SUPERANNUATION ALLOWANCES AND PENSIONS—*continued.*

Gratuities.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	R	R	R	R
GRATUITIES, PROVINCIAL.				
Gratuities to discharged Public Servants	7,400	8,000	6,000	9,830
Ditto ditto Policemen	1,100	1,000	2,000	1,270
TOTAL GRATUITIES, PROVINCIAL ...	8,500	9,000	8,000	11,100
GRATUITIES, LOCAL	3,100	3,100	2,300	2,670
Total Gratuities ...	11,600	12,100	10,300	13,770

30.—STATIONERY AND PRINTING.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
PROVINCIAL.	R	R	R	R
Stationery purchased in the country	1,32,000	1,25,000	1,28,000	1,32,125
Government presses	1,11,000	1,16,000	1,22,600	1,13,823
Printing at private presses	55,000	65,000	50,000	69,536
Lithography	80,000	71,000	70,400	1,03,021
Stationery supplied from Central Stores	95,000	93,000	83,000	1,09,215
Refunds	...	...	...	352
TOTAL PROVINCIAL ...	4,73,000	4,70,000	4,54,000	5,28,072
LOCAL.				
Stationery purchased in the country	7,300	6,500	7,600	6,433
Printing at private presses	7,800	9,600	6,200	9,917
Lithography	2,900	3,900	3,200	4,051
TOTAL LOCAL ...	18,000	20,000	17,000	20,401
TOTAL ...	4,91,000	4,90,000	4,71,000	5,48,473

DETAILS.

Stationery purchased in the country.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	R	R	R	R
STATIONERY PURCHASED IN THE COUNTRY, PROVINCIAL.				
Revenue Department	40,500	36,600	39,600	36,613
Settlement Department	9,500	18,700	13,600	18,752
Commissioners	1,700	2,000	1,600	2,060
Civil and Sessions Courts	37,800	28,500	32,900	30,519
Criminal Courts	30,700	24,200	29,800	27,185
Police Department	11,700	15,000	10,500	16,996
Miscellaneous	100	...	...	...
TOTAL STATIONERY PURCHASED IN THE COUNTRY, PROVINCIAL	1,32,000	1,25,000	1,28,000	1,32,125
STATIONERY PURCHASED IN THE COUNTRY, LOCAL ...	7,300	6,500	7,600	6,433
Total Stationery purchased in the country ...	1,39,300	1,31,500	1,35,600	1,38,558

Numbers. 1892-93.	Numbers. 1893-94.	Government Presses. (a)	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		SECRETARIAT PRESS.				
		Establishment.				
2	2	Superintendent (400) and Deputy Superintendent (300)	8,400	8,100	8,400	8,509
10	9	Clerks (on less than 200)	7,080	6,960	7,680	7,126
1	1	Printer	1,800	1,800	1,800	1,860
...	8	Examiners	11,220		...	740
13	1	Readers	456		13,716	12,725
40	49	Compositors	14,244	31,850	8,832	9,036
26	19	Pressmen	2,220		5,892	5,522
31	29	Servants and others	3,684		3,732	3,640
		Temporary Establishment	40,686	40,590	40,410	39,896
		Total Establishment ...	89,790	89,300	90,462	89,054
		Supplies and Services.				
		Purchase of Materials and Stock	...	8,000	8,000	1,249
		Carried over ...	89,790	97,300	98,462	90,303

(a) The Contingent expenditure is controlled by the Chief Secretary to Government, Punjab.

30.—STATIONERY AND PRINTING—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	R	R	R	R
Brought forward ...	89,790	97,300	98,462	90,303
Contingencies.				
Rents, Rates, and Taxes	600	200	600	600
Postage charges	7,400	7,730	8,000	10,123
Telegram charges	50	50	50	52
Office expenses and Miscellaneous	9,950	7,720	12,188	9,797
Total Contingencies ...	18,000	15,700	20,838	20,572
TOTAL SECRETARIAT PRESS ...	1,07,790	1,13,000	1,19,300	1,10,875
JAIL PRESS.				
Establishment	3,210	3,000	3,300	2,948
Total Government Presses ...	1,11,000	1,16,000	1,22,600	1,13,823
Printing at Private Presses.				
PRINTING AT PRIVATE PRESSES, PROVINCIAL.				
Revenue.				
Treasury	4,500	4,500	4,000	4,342
Excise	300	...	300	...
Forest	1,800	1,600	1,800	1,503
Stamps	450	300	150	339
Director of Land Records	1,000	...	1,200	...
Total Revenue ...	8,050	6,400	7,450	6,184
Administration.				
Civil Secretariat	500	1,000	550	6,994
Financial Commissioners	17,700	25,400	17,000	19,509
Inspector-General of Registration, &c.	1,050	400	850	164
Account and Audit	10,000	11,600	7,000	10,090
Currency Office	450	400	450	366
Total Administration ...	29,700	38,800	25,850	37,123
Judicial.				
Chief Court (including Criminal Courts)	4,500	4,000	4,000	4,559
Government Advocate	70	100	50	61
Total Judicial ...	4,570	4,100	4,050	4,620
Miscellaneous.				
Registration	900	1,400	900	1,010
Jails	1,850	1,400	1,800	1,323
Police	4,000	3,200	4,000	7,384
Education	2,300	2,900	2,400	6,255
Medical	5,048	6,200	3,948	5,437
Miscellaneous	432	600	382	200
Total Miscellaneous ...	14,530	15,700	13,430	21,609
	56,850	65,000	50,780	69,536
Deduct—Probable Savings ...	*1,850*	...	*780*	...
TOTAL PRINTING AT PRIVATE PRESSES, PROVINCIAL ...	55,000	65,000	50,000	69,536
PRINTING AT PRIVATE PRESSES, LOCAL ...	7,800	9,600	6,200	9,917
Total Printing at Private Presses ...	62,800	74,600	56,200	79,453

Numbers. 1892-93	Numbers. 1893-94	
27	27	Establishment

32.—MISCELLANEOUS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	R	R	R	R
IMPERIAL.				
Charges for remittance of Treasure	18,000	11,000	20,000	17,943
Discount on Bills	...	...	...	85
PROVINCIAL.				
Travelling allowances to Covenanted and Uncovenanted Officers attending Examinations ...	1,800	1,800	1,800	1,772
Rewards for Proficiency in Oriental Languages and allowance to Language Examination Committees...	2,400	2,400	3,000	1,653
Cost of books and publications	1,500	...	1,500	21
Donations for charitable purposes	2,000	2,000	2,400	1,954
Charges on account of European Vagrants ...	2,000	2,000	1,900	1,994
Rewards for destruction of wild animals ...	4,500	4,100	4,900	4,381
Petty establishments	29,000	26,000	26,000	24,670
Victualling forts	...	...	500	...
Irrecoverable temporary loans written off ...	500	500	...	361
Contributions	6,500	6,500	6,500	2,662
Miscellaneous and unforeseen charges ...	70,000	2,700	50,000	8,438
Miscellaneous refunds	800	1,000	1,500	214
TOTAL PROVINCIAL ...	1,21,000	49,000	1,00,000	48,120
Carried over ...	1,39,000	60,000	1,20,000	66,148

32.—MISCELLANEOUS—*continued.*

DETAILS.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	R	R	R	R
Brought forward ...	1,39,000	60,000	1,20,000	66,148
LOCAL.				
Donations for charitable purposes	2,300	2,000	2,000	1,631
Rewards for destruction of wild animals ...	6,700	4,200	12,100	3,700
Petty establishments	28,400	30,600	25,100	28,902
Miscellaneous and unforeseen charges	20,500	7,200	16,000	40,876
Miscellaneous refunds	1,100	1,000	1,800	1,352
TOTAL LOCAL ...	59,000	45,000	57,000	76,061
TOTAL ...	1,98,000	1,05,000	1,77,000	1,42,209

DETAILS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93	Accounts, 1891-92.
Donations for Charitable Purposes.	R	R	R	R
DONATIONS FOR CHARITABLE PURPOSES, PROVINCIAL.				
Interring paupers	10	100	10	26
Maintenance of indigent and insane persons ...	1,950	1,850	2,341	1,890
Other charges	40	50	49	38
TOTAL DONATIONS FOR CHARITABLE PURPOSES, PROVINCIAL	2,000	2,000	2,400	1,954
DONATIONS FOR CHARITABLE PURPOSES, LOCAL ...	2,300	2,000	2,000	1,631
Total Donations for Charitable Purposes	4,300	4,000	4,400	3,585

Numbers. 1892-93.	Numbers. 1893-94.	**Petty Establishments.**	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93	Accounts, 1891-92.
		PETTY ESTABLISHMENTS, PROVINCIAL.				
		Staging Bungalows—				
227	232	Establishment	11,768	17,800	11,430	11,929
		Contingencies	6,900		6,425	5,732
		Sánsi Reformatories—				
4	4	Establishment	480	1,200	480	777
		Contingencies	1,700		1,800	
		Sishmahal Establishment and Charges—				
5	5	Establishment	622	600	614	613
		Circuit and Sessions Houses—				
18	17	Establishment	900	2,000	960	2,126
		Contingencies	1,408		1,309	
		Miscellaneous Petty Establishments—				
23	33	Establishment	1,922	2,000	2,982	1,596
		Payments on account of transferred Properties, Staging Bungalows ...	...	...	...	500
		Charges for Conservancy of Kachari compound	3,300	2,400		1,397
		TOTAL PETTY ESTABLISHMENTS, PROVINCIAL	29,000	26,000	26,000	24,670
		PETTY ESTABLISHMENTS, LOCAL.				
		Circuit and Sessions House Establishment, &c.	948	2,000	376	726
		Staging Bungalows and Serais—				
227	224	Establishment	10,887	9,900	9,181	9,360
		Contingencies	8,269	9,000	7,086	10,809
		Miscellaneous District Establishment, &c.—				
48	40	Establishment	1,539	3,000	1,899	1,881
		Contingencies	618	...	40	...
		Miscellaneous Petty Establishments—				
152	144	Establishment	5,520	5,700	5,763	5,592
		Contingencies	619	1,000	755	534
		TOTAL PETTY ESTABLISHMENTS, LOCAL ...	28,400	30,600	25,100	28,902
		Total Petty Establishments ...	57,400	56,600	51,100	53,572

38.—STATE RAILWAYS—INTEREST ON DEBT.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
PROVINCIAL.	R	R	R	R
Interest on Debt	...	...	...	1,98,555

42.—IRRIGATION—MAJOR WORKS—WORKING EXPENSES.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Imperial.	R	R	R	R
In charge of Civil Officers.				
Owner's Rate Refunds	1,000	5,000	1,000	131

43.—IRRIGATION—MINOR WORKS AND NAVIGATION.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Provincial.	R	R	R	R
In charge of Civil Officers	59,000	43,000	41,000	45,082
Local.				
In charge of Civil Officers	7,000	6,000	7,000	6,223
TOTAL ...	66,000	49,000	48,000	51,305

45.—CIVIL WORKS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Provincial.	R	R	R	R
In charge of Civil Officers	31,000	31,000	31,000	38,418
Local.				
In charge of Civil Officers	119,000	1,22,000	1,14,000	1,18,055
TOTAL ...	1,50,000	1,53,000	1,45,000	1,56,473

Details.

Numbers. 1892-93	Numbers. 1893-94.	In charge of Civil Officers.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		In charge of Civil Officers, Provincial.	R	R	R	R
		Miscellaneous.				
81	81	Ferry Establishments	10,752	9,670	10,092	10,498
		Ferry Contingencies	351	125	248	123
10	10	Nazúl Establishments	2,064	2,040	2,064	1,950
		Nazúl Contingencies	82	100	89	1,975
173	175	Encamping-ground Establishments ...	5,831	5,730	5,622	5,652
		Encamping-ground Contingencies	835	1,000	777	843
		Contributions to Municipalities for Ferries, &c., transferred to them	8,325	9,325	9,338	9,263
		Toll Bar Contingencies	10	260	20	864
		Payments to the Raja of Keonthal	1,750	1,750	1,750	1,750
		Refunds	1,000	1,000	1,000	5,500
		Total in charge of Civil Officers, Provincial ...	31,000	31,000	31,000	38,418
		In charge of Civil Officers, Local.				
		Miscellaneous.				
68	70	Ferry Establishments	8,022	8,400	7,872	8,452
		Ferry Contingencies	624	500	1,231	609
		Refunds	...	500	...	107
		Nazúl Establishment and Contingencies...	300	1,000	430	200
		Expenses on Road Side Trees ...	1,10,054	1,11,600	104,467	1,08,687
		Total in charge of Civil Officers, Local ...	1,19,000	1,22,000	1,14,000	1,18,055
		Total in charge of Civil Officers ...	1,50,000	1,53,000	1,45,000	1,56,473

PUNJAB.

APPENDIX TO THE BUDGET ESTIMATE FOR 1893-94.

(Numerical Strength of Sanctioned Establishments.)

N.B.—The following Establishments are not shown in the Appendix, as some of them are located in one district only, while others are petty establishments, the details of which, as far as available, are given in the body of the Estimate.

Name of Establishment.	Reference to Estimate.	Where located.
	Page.	
3.—Land Revenue—		
Charges of District Administration—		
Revenue Establishment—		
Fazilwa Canal Establishment	15	Ferozepore.
Record Room Establishment (a)	16	...
Land Records and Agriculture	17	Lahore.
Allowances to District and Village Officers—		
Local—		
Pay of Patwaris (a)	18	...
15.—Post Office—		
District Post Establishments, Provincial and Local (a)	23	...
18.—General Administration—		
Civil Offices of Account and Audit	23	Lahore.
Currency Department	24	Ditto.
Staff and Household of Lieutenant-Governor	24	Ditto.
Tour Expenses—		
Camp Establishment (a)	24	...
Civil Secretariats	25	Lahore.
Financial Commissioners and Establishments	25	Ditto.
Inspector-General of Stamps, Registration and Excise	26	Ditto.
19A.—Law and Justice—Courts of Law—		
High Court	27	Lahore.
Law Officers—		
English Law Officers	28	Ditto.
Civil and Sessions Courts, Local	30	
19B.—Law and Justice—Jails—		
Jails—		
Superintendence	32	Lahore.
Salaries — Central Jails	32	Ditto.
Salaries — Convict Camps	32	Gujranwala and Multan.
Salaries — Lock-ups	32	D. G. Khan.
Clerical Estabt. — Central Jails	32	Lahore.
Clerical Estabt. — Convict Camps	32	Gujranwala and Multan.
Clerical Estabt. — Lock-ups	32	D. G. Khan.
Warder Estabt. — Central Jails	32	Lahore.
Warder Estabt. — District Jails	32	Ditto.
Warder Estabt. — Convict Camps	32	Multan.
Menial and other Establishments — Central Jails	32	Lahore.
Menial and other Establishments — Convict Camps	33	Gujranwala and Multan.
Hospital Charges — Central Jails	33	Lahore.
Hospital Charges — Convict Camps	34	Gujranwala and Multan.
Hospital Charges — Lock-ups	34	D. G. Khan.
Jail Manufactures—		
Clerical Establishment—		
District Jails	34	Lahore and Delhi.
Menial and other Establishments—		
Central Jails	34	Lahore.
20.—Police—		
District Executive Force—		
Punitive Police (a)		...
Other Police. — Chaukidars (a)		...
Other Police. — Povindah Police	37	D. I. Khan & D. G. Khan.
Other Police. — Simla Guards		Simla.
Other Police. — Police supplied to Public Works Department (a)		...
Other Police. — Servants (a)		...
20.—Police—*contd.*		
Municipal and Cantonment Police—		
Municipal Police—		
Line Establishment (a)	37	...
Cantonment Police—		
Line Establishment (a)	37	...
Railway Police—		
North-Western Railway—Police Force—		
Servant (a)	38	...
22.—Education—		
Direction	40	Lahore.
Government Colleges, General	41	Ditto.
Government Schools, Special—		
School of Art, Provincial	43	Ditto.
24.—Medical—		
Medical Establishment—		
Superintendence	47	Lahore.
Sanitation and Vaccination,	49	Ditto.
Medical School and College, Provincial	50	Ditto.
Ditto ditto, Local (a)	50	Ditto.
Chemical Examiner's Establishment	51	Ditto.
25.—Political—		
Political Agents—		
Cashmir Residency	51	Cashmir.
Other Agencies	52	As noted in the Estimate.
Charges on North-West Frontier—		
Establishment for Khyber Pass, &c.	52	Khyber Pass.
Miscellaneous—		
Toll Establishment at the Khyber Pass (a)	53	Ditto.
Miscellaneous Establishment (a)	53	Peshawar.
26.—Scientific and other Minor Departments—		
Veterinary and Stallion Charges—		
Veterinary Schools, Imperial and Provincial	54	Lahore.
Prevention of Cattle Disease—		
Veterinary Establishment (a)	55	...
Provincial Museums—		
Curator's Establishment (a)	55	Lahore.
Experimental Cultivation—		
Experimental (Bruceabad) Farm Establishment (a)	55	D. G. Khan.
Botanical and other Public Gardens—		
Menegories	55	Lahore.
Station Gardens (a)	55	...
Agri-Horticultural Gardens	55	Lahore.
Arboricultural Establishment (Local) (a)	56	...
Station Gardens (Local) (a)	56	...
30.—Stationery and Printing—		
Government Presses—		
Secretariat Press	58	Lahore.
32.—Miscellaneous—		
Charges on account of European Vagrants (a)	59	Lahore.
45.—Civil Works—		
In charge of Civil Officers—Local—		
Nazul Establishment	61	...

(a) Numerical strength of these Establishments is not given in the Estimate.

Statement showing the numerical strength of the Sanctioned Establishments

3.—LAND

Reference Number.	Districts.	SURVEY AND SETTLEMENT.						CHARGES OF DISTRICT								
		Survey and Settlement Parties.						General Establishments.							Revenue Establishments.	
		Officers.			Establishment.			Officers.			Establishment.					
		Settlement Officers.	Assistant Settlement Officer.	Extra Assistant Settlement Officers.	Office Establishment (below 200).	Field Establishment (200 and over).	Field Establishment (below 200).	Deputy Commissioners.	Assistant Commissioners.	Extra Assistant Commissioners.	Clerks (200 and over).	Clerks (below 200).	Servants.	Temporary Establishment.	Clerks (below 200).	Temporary Establishment.
1	Hissar	...	...	...	...	...	...	1	1	2	...	14	12	...	4	...
2	Rohtak	...	...	...	...	...	...	1	1	2	1	9	13	...	5	...
3	Gurgaon	...	...	...	...	...	...	1	1	2	...	8	15	...	7	...
4	Delhi	...	...	...	...	...	...	1	3	3	1	12	17	2	8	...
5	Karnal	...	...	...	...	...	...	1	1	2	...	10	14	1	6	1
6	Umballa	..	...	...	...	...	...	1	3	4	1	16	13	...	17	...
7	Simla	...	...	...	...	...	...	1	2	...	1	15	15	1	6	...
8	Kangra	...	1	1	...	23	...	1	2	2	...	11	14	...	6	...
9	Hoshiarpur	...	...	...	...	...	...	1	1	2	...	15	16	...	10	...
10	Jullundur	...	...	...	...	...	...	1	2	2	1	13	18	1	11	...
11	Ludhiana	...	...	...	...	...	...	1	1	2	...	11	14	1	7	...
12	Ferozepur	...	...	...	...	...	...	1	2	3	...	11	11	1	8	...
13	Mooltan	...	...	...	...	...	...	1	2	4	1	11	13	...	8	...
14	Jhang	...	...	...	...	...	...	1	1	2	...	9	12	...	4	1
15	Montgomery	...	...	2	6	15	...	1	1	2	...	8	12	1	6	...
16	Lahore	1	...	1	48	37	...	1	3	5	1	15	19	4	9	...
17	Amritsar	1	...	1	31	35	...	1	2	2	1	15	17	...	10	...
18	Gurdaspur	...	...	...	...	...	21	1	1	2	...	13	17	...	8	...
19	Sialkot	1	...	1	38	79	...	1	1	2	1	10	8	1	7	...
20	Gujrat	1	...	1	29	29	15	1	1	2	...	9	10	...	5	...
21	Gujranwala	1	...	1	32	34	15	1	1	2	...	10	12	...	6	...
22	Shahpur	...	...	1	29	23	...	1	1	2	...	10	9	...	6	...
23	Jhelum	...	..	...	...	...	...	1	1	2	...	11	5	...	6	...
24	Rawalpindi	...	...	...	...	...	...	1	2	7	1	14	15	2	13	2
25	Hazara	...	...	...	...	...	...	1	2	2	...	10	15	1	6	...
26	Peshawar	1	...	1	37	26	...	1	3	3	1	16	21	...	9	...
27	Kohat	...	...	1	13	15	...	1	2	2	...	9	20	4	3	...
28	Bannu	...	...	...	...	...	...	1	1	2	...	9	23	...	5	...
29	Dera Ismail Khan	...	...	...	...	...	...	1	1	2	...	10	17	...	7	...
30	Dera Ghazi Khan	...	...	...	...	...	...	1	...	2	...	10	14	2	6	...
31	Muzaffargarh	...	...	...	...	...	...	1	...	2	...	9	13	...	5	—
	Not posted	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total	6	1	11	263	316	51	31	46	75	11	353	444	22	225	4

in each District, included in the Budget Estimate for 1893-94.

REVENUE							6.—STAMPS.	7.—EXCISE.			10—ASSESSED TAXES		
ADMINISTRATION.													
Sub-Divisional Establishments.				Wards' Estates Establishment	Kanungo Establishment.	Forest Reserves and Grazing Lands	Charges on Sale of Court-fees Stamps	Collectors', Commissioners', and Cantonment Magistrates' Establishments.			Collection of Income Tax.		
Officers		Establishment.						District Establishment.			Establishment.		
Tahsildars.	Naib-Tahsildars (below 200)	Clerks of Tahsildars (below 200).	Servants of Tahsildars.	Establishment (below 200).	Supervising Kanungos (below 200). / Kanungos (below 200).	Establishment (below 200).	Establishment (below 200)	Clerks (below 200).	Servants	Darogahs (below 200).	Clerks.	Servants.	Reference Number.
4	7	13	108	...	22	...	...	1	6	2	6		1
4	4	10	88	...	16	...	...	...	2	1	1		2
5	5	13	98	...	21	...	...	1	5	1	2		3
3	3	7	66	...	16	..	...	2	8	1	2		4
3	4	8	67	.	17	1	...	1	4	1	4		5
6	6	16	135	...	26	...	...	3	21	2	9		6
...	2	3	28	...	1	...	...	2	6	1	6		7
6	6	18	129	...	25	3	...	2	9	2	6		8
4	4	10	100	1	26	...	2	1	4	1	1		9
4	4	10	82	1	20	...	1	2	11	3	2		10
3	4	7	65	...	20	...	...	1	5	1	4		11
5	5	13	103	1	23	...	...	2	15	3	7		12
5	8	16	97	...	23	26	...	2	7	1	7		13
3	3	7	55	...	12	15	...	1	4	1	4		14
4	4	10	72	...	15	12	...	1	4	1	1		15
4	4	14	88	...	21	...	...	2	15	4	4		16
3	3	8	66	2	16	...	...	2	9	2	6		17
4	4	10	88	...	23	...	...	2	6	2	7		18
5	5	13	95	...	24	...	...	2	10	2	1		19
4	3	7	62	...	15	...	...	1	4	1	4		20
2	4	7	66	1	16	2	...	1	5	1	4		21
3	3	7	68	...	12	12	...	1	4	1	4		22
4	4	12	84	...	16	14	...	1	5	1	6		23
7	6	17	138	...	24	12	...	3	15	2	10		24
4	3	7	66	...	13	3	...	...	2	1	3		25
6	6	18	162	...	21	...	...	2	12	2	8		26
2	2	4	44	...	7	...	...	...	2	1	1		27
4	4	10	68	...	16	6	...	1	4	1	5		28
5	8	13	86	...	20	9	...	1	4	1	6		29
5	4	10	68	...	15	25	...	1	4	2	5		30
3	4	7	72	...	18	10	...	1	4	1	4		31
124	136	325	2,614	6	560	150	3	43	216	47	140		

Statement showing the numerical strength of the Sanctioned Establishments

Divisions.	11.—FOREST. B.—ESTABLISHMENTS. Officers. Conservator.	Deputy Conservators.	Assistant Conservators.	Extra Assistant Conservators.	Establishments. Subordinate Forest and Depôt Establishments. Rangers (below 200).	Foresters.	Guards & Rukhas.	Office Establishment. Clerks (below 200).	Servants.
Direction*	1	1	1	1	1	1	...	8	9
Bushahr	...	...	1	...	1	5	18	3	3
Umballa	...	1	.	1	...	7	26	2	4
Kulu	...	...	1	...	1	6	61	3	3
Kangra	...	1	...	...	2	6	120	2	5
Chamba	...	...	1	...	6	7	74	3	9
Lahore	...	...	...	1	1	6	65	4	5
Montgomery	...	...	1	1	...	4	25	2	4
Mooltan	...	...	1	1	2	6	48	3	3
Chenab	...	1	...	...	4	6	91	3	3
Jhelum	...	1	...	1	2	5	83	3	5
Rawalpindi	...	1	...	...	2	6	60	3	4
Hazara	...	1	...	1	2	4	69	4	4
Total	1	7	6	7	24	69	740	43	61

Reference Number.	Districts.	12.—REGISTRATION. District Charges. Establishment. Clerks (below 200).	Servants.	18.—GENERAL ADMINISTRATION. Commissioners, Provincial. Officers. Commissioners.	Establishment. Clerks (200 and over).	Clerks (below 200).	District Fund Clerks (below 200).	Servants.	General Establishment of Local Funds. Establishment. Secretaries.	Clerks and Moharrirs.	District Fund Clerks	Servants.	Temporary Establishment.
1	Hissar	6	...	...	...	...	...	...	...	8	...	9	6
2	Rohtak	4	...	...	...	...	...	...	...	8	...	5	..
3	Gurgaon	8	1	...	...	...	...	...	1	11	...	9	..
4	Delhi	11	2	1	2	7	2	11	1	10	...	15	.
5	Karnal	3	...	...	...	...	...	...	1	8	...	6	...
6	Umballa	12	5	...	...	...	...	...	1	10	...	9	..
7	Simla	2	1	...	...	...	...	...	...	...	...	...	...
8	Kangra	15	...	...	...	...	...	...	1	9	...	6	..
9	Hoshiarpur	12	1	...	...	...	...	...	1	7	...	5	...
10	Jullundur	9	1	1	1	8	3	13	...	7	...	8	...
11	Ludhiana	8	1	...	...	..	...	...	1	6	1	6	..
12	Ferozepore	9	...	...	...	..	...	...	...	7	...	9	..
13	Mooltan	9	2	...	...	..	...	...	...	3	1	2	...
14	Jhang	5	...	...	...	...	...	...	...	7	...	...	...
15	Montgomery	4	1	...	...	...	...	...	...	5	1	5	...
16	Lahore	10	1	1	2	7	2	11	...	7	...	6	...
17	Amritsar	9	1	...	...	...	...	...	1	7	...	12	..
18	Gurdaspur	8	...	...	...	...	...	...	1	8	...	12	.
19	Sialkot	8	2	...	...	...	...	...	1	10	1	7	..
20	Gujrat	5	...	...	...	...	...	...	...	6	...	1	.
21	Gujranwala	4	3	...	...	...	...	...	1	6	...	8	1
22	Shahpur	3	...	...	...	...	...	...	...	...	...	1	...
23	Jhelum	5	4	...	...	...	...	...	1	4	...	3	...
24	Rawalpindi	10	1	1	1	9	2	12	1	8	...	3	...
25	Hazara	5	...	...	...	...	...	...	...	4	...	3	..
26	Peshawar	11	1	1	2	8	2	11	1	4	...	3	...
27	Kohat	1	...	...	...	...	...	...	...	2	...	1	...
28	Bannu	5	...	...	...	...	...	...	1	2	...	1	...
29	D. I. Khan	6	...	1	1	7	3	10	...	...	4	1	...
30	D. G. Khan	6	2	...	...	..	...	...	...	3	...	1	...
31	Muzaffargarh	3	...	...	...	...	...	...	...	7	...	7	...
	Total	216	30	6	9	46	14	68	15	184	8	165	9

* Includes Working Plan.

in each District, included in the Budget Estimate for 1893-94—continued.

19A.—LAW AND JUSTICE—COURTS OF LAW.

LAW OFFICERS.	CIVIL AND SESSIONS COURTS.																								COURTS OF SMALL CAUSES.					CRIMINAL COURTS.					
	Divisional and Sessions Judges.					District Judges.			Subordinate Judges	Munsiffs.				Process-serving Establishments.										Mofussil or District Courts.					Judicial Establishment.					
	Officers.	Establishment.				Officers.	Establishment.		Officers.	Officers.	Establishment.			Divisional Courts.		District Courts.		Commrs., and Cantonment Magistrates' Courts.		Munsiffs' Courts.		Officers.		Establishment.			Officers.	Establishment.				
Public Prosecutors.	Divisional Judges.	Clerks on R200 and over.	Clerks (below 200).	Servants.	Temporary Establishment.	District Judges.	Clerks (below 200).	Servants.	Extra Judicial Assistant Commissioners.	Munsiffs.	Clerks (below 200).	Servants.	Temporary Establishment.	Bailiffs and Nazirs.	Peons.	Bailiffs and Nazirs.	Peons.	Bailiffs and Nazirs.	Peons.	Bailiffs and Nazirs.	Peons.	Judges.	Registrar (250).	Clerks (200 and over).	Clerks (below 200).	Servants.	Cantonment Magistrates.	Clerks (below 200).	Servants.	Hony. Magistrates' Clerks (below 200).	Temporary Establishment.	Reference Number.
...	...	...	...	...	...	...	3	2	1	1	1	1	...	...	...		34	...	...	1	...	...	...	...	..	..	...	18	2	2	...	1
...	...	...	...	...	...	...	3	2	...	1	2	2	...	...	...		2	1	21	3	3	...	...	...	...	...	...	10	1	2	..	2
...	...	...	...	...	...	...	...	...	...	1	1	1	...	..	...		...	7	22	...	...	...	...	...	...	..	..	14	3	2	...	3
1	1	...	6	5	...	1	3	2	...	1	1	1	...	1	2		50	3	14	4	...	1	...	1	5	5	...	13	2	5	...	4
...	...	...	...	..	...	...	2	...	...	1	1	1	...	...	...		38	2	...	1	...	...	...	...	...	..	...	10	1	2	...	5
...	1	...	6	5	...	...	3	3	1	4	3	3	...	1	3		20	2	5	14	60	...	...	...	...	...	1	22	10	11	...	6
...	...	...	...	...	...	...	...	...	1	...	...	...	..	...	...		16	2	...	...	...	...	...	1	3	4	...	6	1	...	...	7
...	...	...	...	...	...	1	3	2	1	2	2	2	...	...	...		6	1	...	6	82	...	...	...	...	...	...	15	..	6	3	8
...	1	...	6	5	...	...	3	2	...	6	6	6		1	2		40	1	...	15	70	...	...	...	...	...	...	15	2	4	..	9
...	1	1	5	5	...	...	3	2	1	6	6	9	...	1	2		33	3	4	18	57	...	...	...	...	...	1	14	3	1	3	10
...	...	...	...	...	...	...	3	4	1	4	4	4		...	...		31	...	...	10	21	...	...	...	...	...	...	10	...	4	...	11
...	1	...	6	5	..	1	3	2	...	4	4	6	..	1	2		46	2	3	9	30	...	...	...	...	...	1	17	9	6	3	12
1	1	...	6	5	...	1	3	2	...	2	2	2	...	1	2		48	2	3	4	...	...	...	...	...	...	1	15	2	4	6	13
...	...	...	...	...	...	...	3	2	...	3	2	2	2	...	...		15	1	...	8	25	...	...	...	...	...	...	9		1	...	14
...	...	...	...	...	...	...	...	...	...	1	1	1	...	..	...		38	4	...	5	...	...	...	...	...	...	...	11	..	2	3	15
1	1	...	6	5	...	...	3	2	1	4	4	4	..	1	2		86	5	19	10	...	1	1	...	7	5	1	20	5	8	...	16
...	1	1	8	5	...	...	3	2	1	5	5	5	.	1	4		56	3	11	12	44	1	...	1	5	5	...	13	...	2	..	17
...	...	...	...	...	...	...	3	2	1	5	5	5	...	.	...		28	3	2	13	54	...	...	...	...	...	...	16	..	...	.	18
1	1	...	6	5	...	1	3	2	...	6	7	7	..	1	2		20	3	3	19	60	...	...	...	...	...	1	16	8	6	..	19
...	...	...	...	...	...	...	3	2	1	3	3	3	..	...	...		...	3	30	9	20	...	...	...	...	..	...	11	3	...	...	20
...	...	...	...	...	...	...	3	2	...	4	3	3	2	...	...		8	3	38	10	24	..	...	...	.	...	...	13	1	2	...	21
...	...	...	...	..	...	...	3	2	...	2	2	2	...	...	...		...	3	24	8	22	...	...	...	...	..	..	9	2	4	3	22
1	1	1	5	5	...	...	3	2	1	3	3	3	...	1	4		29	1	...	3	27	..	...	...	...	..	...	15	11	2	..	23
1	1	...	6	5	...	...	3	2	1	4	3	3	...	1	2		47	3	6	12	33	..	...	...	..	...	1	27	7	8	..	24
...	...	...	...	...	...	1	...	...	...	1	1	1	..	...	...		31	...	...	1	1	...	..	...	...	...	...	11	...	2	6	25
1	1	...	9	5	1	...	3	2	1	2	2	2	...	1	2		32	3	3	6	14	...	...	...	...	...	1	27	14	3	..	26
...	...	...	...	...	...	...	.	...	...	.	1	1	...	...	...		...	4	24	1	...	...	...	...	..	..	...	16	...	3	3	27
...	...	...	...	...	...	1	1	...	...	2	2	2	..	...	...		35	1	...	5	11	...	...	...	..	...	..	17	...	3	...	28
...	1	1	6	5	1	1	3	2	...	2	2	2	...	1	2		...	14	72	2	...	...	..	...	..	...	...	16	5	1	...	29
...	...	...	...	...	...	...	3	2	1	2	2	3	...	..	...		50	1	...	2	10	...	...	...	...	...	...	13	...	8	3	30
...	...	...	...	...	...	...	...	...	...	2	2	2	...	...	...		...	9	46	3	...	...	...	...	...	...	...	11	..	6	...	31
						1																										
7	13	4	81	65	2	9	72	49	14	84	83	89	4	13	31	104	839	90	350	214	668	3	1	3	20	19	8	450	92	110	33	

Details not available.

Statement showing the numerical strength of the Sanctioned Establishments

Reference Number.	Districts.	19B.—LAW AND JUSTICE—JAILS.													20.—POLICE.								
		JAILS.												JAIL MANUFACTURES.	DISTRICT EXECUTIVE FORCE, PROVINCIAL.								
		Officers.		Clerical Establishments.	Menial and other Establishments.							Hospital Charges.		Menial and other Establishments.	District Police.							Other Police.	
		District Jails.		District Jails.	District Jails.					Lock-ups.		District Jails.		District Jails.	District Police Officers.		Police Force.						
		Superintendents.	Jailors.	Clerks (below 200).	Turnkeys.	Servants.	Night-watch men.	Jail Teachers.	Permanent Guards.	Turnkeys.	Servants.	Hospital Assistants.	Compounders and Dressers.	Paper-makers, Weavers, Dyers, &c.	District Supdts.	Assistant District Superintendents	Inspectors.	Deputy Inspectors.	Sergeants.	Mounted Constables.	Foot Constables.	Ferry Police.	
1	Hissar	1	2	2	2	...	11	1	11	1	27	1	...	3	1	1	1	22	74	6	417	...	1
2	Rohtak	1	2	2	2	...	8	1	11	..	14	1	1	1	1		1	15	50	3	320	...	2
3	Gurgaon	...	.	...	...	...	...	...	..	2	16	..	.	.	1	1	1	17	54	3	328	.	3
4	Delhi	1	2	4	2	...	10	1	13	1	1	1	1	4	1	3	2	18	60	25	390	.	4
5	Karnal	1	2	2	2	..	8	1	9	..	14	1	1	2	1	.	1	18	52	3	348	.	5
6	Umballa	1	2	5	3	...	14	1	25	..	23	1	1	1	1	3	3	25	96	7	558	9	6
7	Simla	...	2	...	2	.	..	...	3	.	5	1	...	...	1	..	1	9	26	...	138	...	7
8	Kangra	1	2	2	2	..	10	...	7	1	17	1	1	1	1	..	1	18	68	...	332	5	8
9	Hoshiarpur	1	2	1	1	...	5	...	5	..	15	1	...	...	1	.	1	18	60	3	315	...	9
10	Jullundur	1	2	2	2		10	1	15	1	4	1	1	1	1		1	15	52	8	266	..	10
11	Ludhiana	1	2	2	2	.	8	1	9	..	1	1	...	2	1		1	14	52	3	340	...	11
12	Ferozepur	1	2	2	2		14	1	13	2	4	1	1	2	1	1	2	19	71	4	418	34	12
13	Mooltan	1	2	5	3	...	14	1	25	1	20	1	1	3	1	2	2	20	75	5	487	...	13
14	Jhang	1	2	2	2	.	10	1	11	..	1	1	1	2	1	.	1	15	54	5	330	14	14
15	Montgomery	1	2	4	2	1	14	1	14	...	24	1	1	1	1	.	1	21	72	5	420	...	15
16	Lahore	...	2	5	3	2	22	2	16	3	2	2	1	1	1	3	4	26	114	33	698	...	16
17	Amritsar	1	2	2	3	..	14	1	18	2	12	1	1	3	1	3	2	15	61	3	290	..	17
18	Gurdaspur	1	2	2	3	...	8	1	12	..	17	1	1	2	1	1	1	20	62	3	330	16	18
19	Sialkot	1	2	2	2	...	10	1	11	...	15	1	1	3	1	...	1	17	59	3	314	..	19
20	Gujrat	1	2	2	2	...	10	1	11	...	10	1	...	3	1	..	1	13	44	3	246	...	20
21	Gujranwala	1	2	2	2	...	14	1	16	1	16	1	1	3	1	...	2	13	64	4	365	...	21
22	Shahpur	1	2	2	2	...	10	1	12	...	18	1	1	3	1	...	1	16	54	3	290	...	22
23	Jhelum	1	2	2	2	...	10	...	11	1	19	1	1	1	1	1	2	17	63	3	332	...	23
24	Rawalpindi	1	2	5	5	..	14	1	25	1	28	1	1	4	1	2	5	24	103	10	585	...	24
25	Hazara	1	2	1	1	1	...	...	8	...	13	...	...	...	1	...	1	18	60	22	358	3	25
26	Peshawar	1	2	3	3	...	...	1	15	...	24	1	2	3	1	4	2	26	83	37	524	...	26
27	Kohat	1	2	2	2	...	...	...	8	..	15	1	1	1	1	1	1	13	56	20	389	...	27
28	Bannu	1	2	2	2	...	5	...	6	1	19	1	...	1	1	1	2	18	59	36	344	8	28
29	Dera Ismail Khan	1	2	4	2	...	14	1	13	1	8	1	1	3	1	1	2	19	70	43	406	9	29
30	Dera Ghazi Khan	1	2	2	3	...	10	1	15	2	8	1	...	2	1	..	1	14	57	40	322	...	30
31	Muzaffargarh	...	...	...	..	...	...	...	...	1	18	...	...	...	1	...	1	18	56	5	308	...	31
	Not posted															5							
	Total	27	58	73	66	4	277	23	368	22	437	29	22	56	31	33	49	551	1,987	348	11,508	98	...

Reference Number.	Districts.	20.—POLICE—*continued.*															
		SPECIAL POLICE, IMPERIAL.					RAILWAY POLICE.					SUPERINTENDENCE.					
		General Establishment.					North-Western Railway. (Including Rewari-Ferozepore Railway.)										
		Establishment.					Officer.	Police Force.				Officers.		Establishment.			
		Inspectors.	Deputy Inspectors.	Sergeants.	Constables.	Clerks.	Superintendent and Assistant.	Inspectors.	Deputy Inspectors.	Sergeants.	Constables.	Inspector-General of Police and his Personal Assistant.	Deputy Inspectors-General.	Clerks (200 and over).	Clerks (below 200).	Servants.	
1	Hissar	...	...	...	...	...	...	1	5	18	157	...	...	...	...	...	1
6	Umballa	...	...	...	...	...	...	.	...	..	..	...	...	...	...	...	6
16	Lahore	2	...	...	...	3	3	6	9	111	484	2	1	4	16	16	16
24	Rawalpindi	...	...	...	...	...	...	...	...	...	...	...	1	1	5	1	24
25	Hazara	...	2	20	230	...	...	..	...	.	...	...	...	...	...	...	25
26	Peshawar	2	13	27	435	27	...	..	...	...	...	...	...	...	...	...	26
27	Kohat	1	5	31	366	...	...	...	...	...	...	...	...	...	...	...	27
28	Bannu	...	3	12	135	...	...	...	...	...	..	...	...	...	...	...	28
29	D. I. Khan	1	7	46	392	...	...	...	...	...	...	...	...	...	...	...	29
30	D. G. Khan	...	5	23	205	...	...	...	...	...	...	...	...	...	...	...	30
	Total	6	35	159	1,763	30	3	7	14	129	641	2	2	5	21	17	

in each District, included in the Budget Estimate for 1893-94—continued.

Reference Number.	Districts.	20.—POLICE—*continued.* Municipal and Cantonment Police. Municipal Police. Inspectors.	Municipal Police. Deputy Inspectors.	Municipal Police. Sergeants.	Municipal Police. Constables.	Cantonment Police. Inspectors.	Cantonment Police. Deputy Inspectors.	Cantonment Police. Sergeants.	Cantonment Police. Constables.	Cattle Pounds. Provincial. Pound-keepers.	Cattle Pounds. Local. Pound-keepers.	22.—EDUCATION. Inspection—Provincial. Officers. Inspectors of Schools.	Inspection—Provincial. Officers. Inspectress of Female Schools.	Inspection—Provincial. Officers. Assistant Inspectors of Schools.	Inspection—Provincial. Officers. District Inspectors.	Inspection—Provincial. Establishment. Clerks and Munshis (below 200).	Inspection—Provincial. Establishment. Servants.	Inspection—Local. Officers. District Inspector.	Inspection—Local. Establishment. Clerks and Munshis (below 200).	Inspection—Local. Establishment. Servants.	Government Schools—General. Secondary Schools for Boys and Girls, English and Vernacular. Provincial. Masters (below 200).	Secondary Schools. Provincial. Servants.	Secondary Schools. Local. Masters (below 200).	Secondary Schools. Local. Servants.	Primary Schools for Boys and Girls—Local. Masters.	Primary Schools. Servants.	Zamindari Schools—Local. Masters.	Zamindari Schools—Local. Servants.	Reference Number.
1	Hissar	..	1	17	162	...	...	...	...	1	...	...	...	...	1	...	...	...	1	1	...	...	2	Details not available.	40	...	7	...	1
2	Rohtak	..	...	6	57	...	...		...	2	25	...	...	...	1	...	...	...	1	1	...	...	14		78	...	8	...	2
3	Gurgaon	.	1	12	111	...	...	..	...	...	34	..	...	..	1	...	...	...	1	1	...	...	24		92	...	16	...	3
4	Delhi	2	4	54	530	...	...	...	...	14	24	1	...	1	1	4	4	...	1	1	3	...	13		72	...	13	...	4
5	Karnal		2	12	133	...	...	...	...	4	32	...	...	...	1	...	...	...	1	1	...	...	15		67	4	12	...	5
6	Umballa	..	1	10	77	1	1	14	128	13	33	...	...	..	1	...	...	...	1	1	...		36		125	1	7	...	6
7	Simla	...	1	16	110	...	...	1	14	...	...	...	...	...	...	...	...	...	...	...	...	...	...		7	1	...	...	7
8	Kangra	..	...	...	...	...	...	...	...	...	27	..	...	...	1	...	...	1	1	1	...	..	26		72	82	5	6	8
9	Hoshiarpur	...	..	8	99	...	...	...	...	...	24	..	...	...	1	...	...	...	5	1	...	...	58		168	149	7	7	9
10	Jullundur	...	1	8	69	...	1	5	50	...	10	1	...	1	1	4	4	1	2	1	3	..	18		160	4	7	...	10
11	Ludhiana	.	1	10	106	..	...	...	...	2	13	...	..	.	1	...	...	...	5	1	...	...	46		138	...	19	...	11
12	Ferozepur	.	1	8	73	...	1	6	52	3	42	.	...		1	..	..	...	1	1	...	...	19		101	1	7	...	12
13	Mooltan	1	2	24	191	...	1	5	35	...	32	...	...	1	2	3	4	...	1	1	2	...	10		85	...	8	...	13
14	Jhang	...	...	9	69	...	...	...	...	...	30	...	..	...	1	...	...	..	1	1	...	...	13		45	...	4	...	14
15	Montgomery	..	...	2	19	...	...	...	...	36	...	.	...	.	1	...	...	..	1	1	...	...	6		41	...	9	...	15
16	Lahore	1	3	54	442	1	...	7	59	36	..	1	1	2	1	7	8	..	1	1	30	6	16		73	...	...	...	16
17	Amritsar	2	3	57	434	..	..	1	4	...	9	...	...	...	1	...	...	..	2	2	...	...	40		133	4	3	...	17
18	Gurdaspur	...	...	11	123	...	...	1	4	1	16	...	.		1	...	...	...	2	1	...	...	8		145	8	8	...	18
19	Sialkot	..	1	14	126	1	.	6	52	...	22	...	...	..	1	...	...	...	2	1		...	18		165	...	15	..	19
20	Gujrat	.	...	6	57	..	.	...	...	...	9	..	...	..	1	...	..	..	1	1	...	...	22		92	50	6	3	20
21	Gujranwala	...	2	10	99	...	...	...	...	36	...	...	...	...	1	...	...	...	2	1	...	...	8		121	1	13	..	21
22	Shahpur	...	...	9	86	...	...	...	...	...	...	.		.	1	...	...	...	...	1	...	...	...		...	...	...	...	22
23	Jhelum	...	2	8	81	...	...	1	7	36	...	...	...	...	1	...	...	...	1	1	...	...	25		88	...	6	...	23
24	Rawalpindi	...	1	19	146	1	1	13	122	46	...	1	..	2	1	5	5	...	1	1	3	...	30		118	1	16	...	24
25	Hazara	...	...	4	33	...	...	...	...	...	20	...	...	...	1	...	...	...	1	..	...	...	3		46	...	11	...	25
26	Peshawar	1	3	23	250	1	...	17	147	14	...	...	...	...	1	...	...	...	1	1	...	...	24		58	2	8	...	26
27	Kohat	...	...	4	34	...	...	...	...	28	...	.	...	...	...	...	...	...	1	...	...	...	...		9	...	...	...	27
28	Bannu	...	...	7	56	...	...	...	...	40	...	...	...	...	1	...	...	...	2	1	...	...	5		42	...	6	...	28
29	D. I. Khan	..	1	8	75	...	...	...	...	55	...	...	...	...	1	...	...	...	1	1	...	...	7		46	3	6	1	29
30	D. G. Khan	..	1	8	80	...	...	...	...	28	...	...	...	...	1	...	..	..	1	1	...	...	10		56	...	...	...	30
31	Muzaffargarh	...	...	...	...	...	...	...	...	44	...	..	..	..	1	...	.	...	1	1	...	...	...		...	...	...	...	31
	Total	7	32	438	3,928	5	5	77	674	439	402	4	1	7	30	23	25	2	43	29	41	6	516	273	2,483	311	227	17	

N.B.—For Training Schools, Provincial, see page 71.

Statement showing the numerical strength of the Sanctioned Establishments

Reference Number.	Districts.	23.—ECCLESIASTICAL.								24.—MEDI								
		ECCLESIASTICAL ESTABLISHMENTS.							CEMETERY ESTABLISHMENT.	MEDICAL ESTABLISHMENT.								
		CHURCH OF ENGLAND.					CHURCH OF SCOTLAND.			DISTRICT MEDICAL OFFICERS.								
		Officers.				Establ.	Officers.	Establ.		Officers.						Establishment.		
		Chaplains.	Junior Chaplains.	Ministers of the Addnl. Clergy Society & others.	Chaplains, Ry. Churches, Lahore and Rawalpindi.	Church Establishments.	Chaplain.	Church Establishments.	Choukidars, Gardeners, &c.	Surgeon Majors and Surgeons.	Uncovenanted Officers.	Assistant Surgeons.	Allowances to Regimental Officers for Civil duty.	Allowances to Regimental Officers for charge of Sub-Divisions.	Hospital Assistants.	Compounders and Dressers.	Clerk.	Servants.
1	Hissar	...	...	1	...	2	...	...	2	.	1	1	...	...	...	...	...	...
2	Rohtak	...	...	...	...	1	...	...	1	1	..	...	...	...	...	..	...	...
3	Gurgaon	...	...	...	...	1	...	...	2	...	1	...	...	...	...	...	...	...
4	Delhi	...	1	...	...	4	...	...	4	1	...	2	...	...	1	...	...	...
5	Karnal	...	...	...	...	1	...	...	2	..	1	...	...	...	...	...	...	...
6	Umballa	...	1	...	...	4	...	...	4	1	...	...	...	1	...	...	...	...
7	Simla	...	3	1	...	13	...	...	14	2	1	1	1	...	1	...	...	...
8	Kangra	...	...	1	...	4	...	...	4	1	...	...	...	...	...	..	...	...
9	Hoshiarpur	...	...	...	...	1	...	...	1	...	1	...	...	...	...	...	...	...
10	Jullundur	...	2	...	...	4	...	...	1	1	...	...	...	1	...	...	...	...
11	Ludhiana	...	...	...	...	1	...	...	1	...	...	1	...	...	...	...	...	...
12	Ferozepur	...	...	...	...	5	...	...	3	1	...	...	...	...	...	...	...	...
13	Mooltan	1	1	...	...	5	...	...	4	1	...	...	...	...	...	...	...	...
14	Jhang	...	...	...	...	1	...	...	...	...	...	1	...	...	...	...	...	...
15	Montgomery	...	...	...	...	1	...	...	1	1	...	...	...	...	...	...	...	...
16	Lahore	2	1	...	1	7	...	...	8	1	...	13	...	1	1	3	1	3
17	Amritsar	...	...	...	...	2	...	...	2	1	...	..	...	...	1	...	...	1
18	Gurdaspur	1	...	...	...	5	...	...	1	1	...	1	...	...	...	...	...	...
19	Sialkot	1	...	...	...	4	...	3	2	1	...	...	...	...	...	3	...	...
20	Gujrat	...	...	...	...	1	...	...	2	1	..	1	...	...	..	...	...	...
21	Gujranwala	...	...	...	...	1	...	...	2	...	...	1	...	...	...	...	...	...
22	Shahpur	...	...	...	...	1	...	...	1	...	1	...	...	...	.	...	...	...
23	Jhelum	...	...	1	...	2	...	...	1	...	...	1	1	...	...	...	...	...
24	Rawalpindi	2	1	...	1	14	...	...	12	2	...	1	...	...	...	...	...	...
25	Hazara	1	...	...	...	1	...	...	5	...	...	...	1	...	...	...	...	...
26	Peshawar	1	1	...	...	10	...	...	8	1	...	...	1	1	...	...	...	...
27	Kohat	...	...	...	...	1	...	...	2	...	...	..	1	...	...	...	...	...
28	Bannu	...	...	...	..	1	...	...	2	...	...	...	1	...	...	...	...	...
29	D. I. Khan	...	1	...	...	4	...	...	3	1	...	...	1	...	...	...	...	...
30	D. G. Khan	...	...	...	...	2	...	...	2	...	...	...	2	...	...	...	...	...
31	Muzaffargarh	...	...	..	...	1	...	...	1	...	...	1	...	...	...	...	...	...
32	Kashmir	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Undistributed	...	1	1	..	...	1	...	...	...	1	...	...	...	40*	...	...	...
	TOTAL	9	13	5	2	105	1	3	98	19	7	25	9	4	44	6	1	4

* Reserve Hospital Assistants.

in each District, included in the Budget Estimate for 1893-94—continued.

CAL.

Districts.	HOSPITALS AND DISPENSARIES. Mofussil Hospitals and Dispensaries. Provincial. Officers. Assistant Surgeons.	Superintendent.	Hospital Assistants.	Establishment. Compounders and Dressers.	Nurses.	Servants.	Local. Officers. Assistant Surgeons.	Hospital Assistants.	Establishment. Compounders and Dressers.	Native Hakims.	Clerks.	Servants.	Leper Asylum—Local. Compounders and Dressers.	Servants.	Sanitation and Vaccination—Local. Establishment. Vaccinators and Assistants (below 200).	District Sanitation Establishment (below 200).	Clerks.	Servants.	Reference Number.
Delhi	...	...	1	1	...	3	...	4	4	...	...	12	...	...	8	2	1	...	1
Jullundur	...	...	1	1	...	3	...	1	1	1	...	4	...	...	8	1	1	...	2
Lahore	...	...	1	...	...	3	...	4	4	1	...	11	..	...	6	...	1	...	3
Rawalpindi	...	...	1	1	...	3	1	7	11	3	...	18	...	...	5	1	1	...	4
Mooltan	...	...	1	1	...	4	2	7	18	2	...	32	...	...	7	8	1	1	5
	...	...	1	1	...	3	...	2	1	...	...	4	...	...	14	18	2	1	6
	...	...	2	1	..	3	...	1	1	...	...	5	...	...	...	...	...	...	7
	...	...	1	1	...	3	1	3	4	1	...	12	1	...	11	1	1	...	8
	...	...	1	1	...	3	...	6	9	...	...	13	...	...	10	1	...	...	9
	...	...	1	1	...	3	...	3	3	...	...	6	1	4	6	2	1	...	10
	...	...	1	1	...	3	1	3	2	...	...	5	...	...	5	1	1	...	11
	...	...	1	...	...	3	...	3	3	1	...	7	...	...	6	1	1	...	12
	...	...	1	1	...	5	...	7	9	...	...	20	...	...	14	1	1	...	13
	...	...	1	1	...	3	...	4	7	...	...	10	...	...	8	...	1	...	14
	...	...	1	1	...	3	...	5	6	...	...	13	...	...	6	...	1	1	15
	3	1	1	13	10	63	...	1	1	1	...	3	...	...	14	1	1	...	16
	...	...	1	1	...	6	...	4	4	...	...	11	...	...	11	...	2	...	17
	...	...	1	1	...	3	3	10	12	...	1	21	...	...	12	...	2	...	18
	...	...	1	1	...	3	...	7	8	...	...	19	1	5	15	1	1	2	19
	...	...	1	2	...	3	1	8	8	...	...	16	...	...	9	...	1	1	20
	...	...	1	1	...	3	...	5	5	18	1	14	...	...	6	...	..	1	21
	...	...	1	...	...	3	1	4	...	...	...	...	...	...	10	...	..	...	22
	...	...	1	1	...	3	1	5	11	2	...	14	...	...	...	1	1	...	23
	...	...	1	1	...	3	2	5	8	2	1	18	1	6	6	7	...	1	24
	...	...	1	1	...	3	1	1	5	1	...	11	...	...	3	...	1	...	25
	1	...	1	1	...	3	...	6	8	2	...	21	...	...	6	...	3	...	26
	...	...	4	3	...	9	...	1	1	...	...	3	...	...	4	8	...	...	27
	...	...	3	3	...	3	...	3	3	1	...	8	...	...	6	1	1	1	28
	...	...	2	1	...	3	1	5	7	...	...	...	...	...	5	1	1	...	29
	...	...	...	1	...	3	...	3	4	...	9	...	...	..	8	1	1	...	30
	...	...	...	...	...	3	1	3	4	1	...	10	...	...	5	...	1	...	31
	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	32
Total	4	1	36	44	10	165	16	131	172	37	12	341	4	15	234	58	30	9	

Districts.	22.—EDUCATION—*contd.* Government Schools, Special. Training Schools—Provincial. Officers. Principal, Training College.	Assistant Superintendent (250).	Masters (below 200).	Establishment. Clerks.	Servants.	24.—MEDICAL—*contd.* Lunatic Asylum—Provincial. Officers. Superintendent.	Deputy Superintendent.	Hospital Assistant.	Establishment. Compounder and Dresser.	Clerks (below 200).	Servants.	Warders.
Delhi	...	...	6	...	9	1	...	1	1	...	10	13
Jullundur	...	...	6	...	9	...	...	...	...	...	...	...
Lahore	1	1	9	1	15	1	1	...	1	1	9	28
Rawalpindi	...	...	7	...	9	...	...	...	...	...	...	...
Mooltan	...	...	4	...	7	...	...	...	...	...	...	...
Total	1	1	32	1	49	2	1	1	2	1	19	41

Statement showing the numerical strength of the Sanctioned Establishments in each District, included in the Budget Estimate for 1893-94—continued.

Reference Number.	Districts.	28.—Scientific and other minor depts. Veterinary charges. Veterinary Schools—Local.		30.—Stationery and Printing. Government presses. Jail Press.	32.—Miscellaneous. Petty establishments. Provincial.					Local.			43.—Irrign., Minor works & navign. In charge of civil officers. Provincial.			Local.	45.—Civil works. In charge of civil officers. Provincial.			Local.	Reference Number.
		Veterinary Assistants, &c. (below 200).	Servants.	Establishment (below 200).	Staging Bungalow Establishment.	Sansi Reformatory Establishment.	Shishmahal Establishment.	Circuit and Sessions-house Establishment.	Miscellaneous Petty Establishment.	Staging Bungalow and Serai Establishment.	Miscellaneous District Establishment.	Miscellaneous Petty Establishment.	Canal Overseer's Cess Establishment.	Shahpur Canal Establishment.	Shahbahr Establishment, Hoshiarpur.	Canal Establishment.	Ferry Establishments.	Nazúl Establishments.	Encamping-ground Establishments.	Ferry Establishments.	
1	Hissar	2	...	1	...	...	...	1	...	8	3	...	...	...	...	...	...	...	...	...	1
2	Rohtak	1	...	1	...	...	...	1	...	4	3	1	...	...	...	...	...	...	...	...	2
3	Gurgaon	2	1	...	...	...	...	1	2	12	...	18	...	...	...	...	...	...	...	4	3
4	Delhi	3	...	1	...	...	...	...	...	...	8	4	...	...	...	...	...	2	17	2	4
5	Karnal	1	...	2	...	...	...	3	...	3	...	...	...	...	...	...	...	...	5	1	5
6	Umballa	2	2	...	4	...	...	...	...	...	1	7	...	...	...	...	...	...	12	...	6
7	Simla	...	...	...	38	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	7
8	Kangra	4	...	...	2	...	...	...	...	36	3	...	...	...	...	...	...	...	...	4	8
9	Hoshiarpur.	3	2	...	...	...	...	...	7	20	...	25	...	...	9	...	...	...	...	17	9
10	Jullundur	2	...	1	4	...	...	...	...	...	3	...	...	...	...	...	...	...	7	...	10
11	Ludhiana	3	...	1	4	...	...	...	...	7	7	...	...	...	...	...	...	...	3	1	11
12	Ferozepur	5	...	3	7	...	...	1	3	8	...	...	...	...	...	...	1	...	6	...	12
13	Mooltan	5	...	1	...	...	...	...	..	2	...	...	...	...	...	...	5	1	...	...	13
14	Jhang	2	...	1	...	...	...	1	...	22	...	...	...	...	...	...	...	...	...	3	14
15	Montgomery.	...	...	...	2	...	...	...	...	9	...	...	...	...	...	25	...	...	...	...	15
16	Lahore	2	...	1	3	...	5	...	5	...	...	2	...	...	...	...	9	4	9	7	16
17	Amritsar	3	...	1	...	...	...	...	...	12	...	...	...	...	...	...	...	2	13	14	17
18	Gurdaspur	2	...	1	16	...	..	1	3	6	8	41	...	...	...	...	...	...	...	...	18
19	Sialkot	3	3	1	4	4	...	1	...	18	...	5	...	...	...	...	...	...	9	6	19
20	Gujrat	1	...	1	...	...	...	...	3	6	...	3	...	...	...	...	...	...	15	...	20
21	Gujranwala.	3	3	1	3	...	...	1	5	1	...	...	...	...	...	...	16	..	8	...	21
22	Shahpur	...	...	1	1	...	...	...	...	...	...	...	...	21	...	1	9	...	...	7	22
23	Jhelum	4	...	...	12	...	...	1	...	9	...	...	...	...	...	...	19	1	9	...	23
24	Rawalpindi.	1	...	1	26	...	...	...	3	7	...	...	...	...	...	...	...	...	58	...	24
25	Hazara	1	1	...	7	...	...	1	...	5	...	1	...	...	...	...	...	...	...	4	25
26	Peshawar	...	...	2	13	...	...	...	2	8	4	1	54	...	...	...	...	...	4	...	26
27	Kohat	...	...	...	16	...	...	...	...	6	...	...	6	...	...	...	...	...	...	...	27
28	Bannu	...	...	2	19	...	...	1	...	12	...	4	...	...	...	...	...	...	...	...	28
29	Dera Ismail Khan.	2	...	2	29	...	...	...	...	3	...	...	...	...	...	...	9	...	...	...	29
30	Dera Ghazi Khan.	3	1	1	18	...	...	2	...	...	...	...	...	...	...	...	10	...	...	...	30
31	Muzaffargarh.	1	4	...	4	...	...	1	...	...	...	32	...	...	...	...	3	...	...	...	31
	Undistributed.	...	...	...	...	...	...	...	...	...	...	...	...	...		...	...	...	...	...	
	Total	61	17	27	232	4	5	17	33	224	40	144	(a)60	(a)21	(a)9	(a)26	81	10	175	70	

(a) Not shown in the estimates.

GOVERNMENT OF MADRAS.

CIVIL

BUDGET ESTIMATE

FOR THE YEAR

1893-94.

G. I. C. P. O.—No. 259 C. G.—23-8-93.—120.

CIVIL BUDGET ESTIMATE

General Abstract of

REVENUE & RECEIPTS.	Reference to Detailed Estimate.	Budget, 1893-94.				Revised, 1892-93.				No. of item.
		Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	
CIVIL HEADS.	Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I.—Land Revenue	6	2,86,60,000	1,58,95,000	9,95,000	4,55,50,000	2,91,39,000	1,57,54,000	11,00,000	4,59,93,000	1
III.—Salt	6	1,75,35,000	1,65,000	...	1,77,00,000	1,73,35,000	1,65,000	...	1,75,00,000	2
IV.—Stamps	7	17,75,000	53,25,000	...	71,00,000	18,50,000	55,50,000	...	74,00,000	3
V.—Excise	7	92,25,000	30,75,000	...	1,23,00,000	89,25,000	29,75,000	...	1,19,00,000	4
VI.—Provincial Rates	7	...	...	92,00,000	92,00,000	...	...	89,50,000	89,50,000	5
VII.—Customs	7	16,56,000	44,000	...	17,00,000	16,46,000	54,000	...	17,00,000	6
VIII—Assessed Taxes	8	8,75,000	8,75,000	...	17,50,000	8,75,000	8,75,000	...	17,50,000	7
IX.—Forest	8	9,50,000	9,50,000	...	19,00,000	8,82,000	8,82,000	...	17,64,000	8
X.—Registration	9	6,75,000	6,75,000	...	13,50,000	6,80,000	6,80,000	...	13,60,000	9
XI.—Tributes from Native States	9	34,49,000	...	...	34,49,000	34,49,000	...	...	34,49,000	10
XII.—Interest	9	3,10,000	1,59,000	85,000	5,54,000	2,95,000	1,00,000	1,00,000	4,95,000	11
XIII.—Post Office	10	...	...	...	...	...	1,000	...	1,000	12
XVIA.—Law and Justice—Courts of Law	10	...	6,95,000	...	6,95,000	...	6,50,000	...	6,50,000	13
XVIB.—Law and Justice—Jails	10	...	3,00,000	...	3,00,000	...	3,30,000	...	3,30,000	14
XVII.—Police	10	...	4,38,000	...	4,38,000	...	4,30,000	...	4,30,000	15
XVIII.—Marine	10	...	1,000	...	1,000	...	1,000	...	1,000	16
XIX.—Education	11	...	1,55,000	2,25,000	3,80,000	...	1,43,000	2,03,000	3,46,000	17
XX.—Medical	11	...	85,000	18,000	1,03,000	...	80,000	20,000	1,00,000	18
XXI.—Scientific and other Minor Departments	11	...	2,18,000	...	2,18,000	...	2,19,000	...	2,19,000	19
XXII.—Receipts in aid of Superannuation, etc.	12	1,21,000	33,000	1,000	1,55,000	1,65,000	33,000	1,000	1,99,000	20
XXIII.—Stationery and Printing	12	8,000	1,11,000	...	1,19,000	9,000	85,000	...	94,000	21
XXV.—Miscellaneous	12	33,000	1,44,000	5,47,000	7,24,000	33,000	1,43,000	6,00,000	7,76,000	22
XXIX.—Irrigation: Major Works: Portion of Land Revenue due to Irrigation	13	60,10,000	...	...	60,10,000	51,07,000	...	...	51,07,000	23
XXXII.—Civil Works	13	...	50,000	9,50,000	10,00,000	...	22,000	9,40,000	9,62,000	24
Total Civil Heads		7,12,82,000	2,93,93,000	1,20,21,000	11,26,96,000	7,03,90,000	2,91,72,000	1,19,14,000	11,14,76,000	25
DEPARTMENTAL HEADS. *For Details, see separate Estimates.*										
VIII.—Assessed Taxes		...	...	...	...	...	...	...	...	26
XXVI.—State Rys.: Gross Receipts		1,05,21,000	...	...	1,05,21,000	95,23,000	...	...	95,23,000	27
XXVIII.—Subsidized Companies		2,36,000	...	...	2,36,000	2,35,000	...	...	2,35,000	28
XXIX.—Irrigation: Major Works: Direct Receipts		2,70,000	...	...	2,70,000	2,70,000	...	...	2,70,000	29
XXX.—Irrigation—Minor Works and Navigation		...	1,55,000	...	1,55,000	...	1,55,000	...	1,55,000	30
XXXI.—Military Works		2,000	...	...	2,000	2,000	...	...	2,000	31
XXXII.—Civil Works		...	1,50,000	2,000	1,52,000	...	1,26,000	2,000	1,28,000	32
XXXIII.—Army: Effective		11,29,000	...	...	11,29,000	10,88,000	...	...	10,88,000	33
Non-Effective		1,18,000	...	...	1,18,000	1,15,000	...	...	1,15,000	34
Total Departmental Heads		1,22,76,000	3,05,000	2,000	1,25,83,000	1,12,33,000	2,81,000	2,000	1,15,16,000	[illegible]
TOTAL REVE. & RECEIPTS		8,35,58,000	2,96,98,000	1,20,23,000	12,52,79,000	8,16,23,000	2,94,53,000	1,19,16,000	12,29,92,000	50

(a) These totals do not include Departmental figures under Assessed Taxes

Net increase of Revenue and Receipts

FOR THE YEAR 1893-94.

REVENUE AND RECEIPTS.

No. of item.	Budget, 1892-93.				Accounts, 1891-92.				Budget Estimate, 1893-94, compared with Revised, 1892-93.	
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	2,93,40,000	1,57,87,000	9,52,000	4,60,79,000	2,35,47,808	1,49,50,880	10,08,900	3,95,07,588	...	4,43,000
2	1,69,56,000	1,44,000	...	1,71,00,000	1,76,11,258	1,18,111	...	1,77,29,369	2,00,000	...
3	16,50,000	49,50,000	...	66,00,000	16,86,893	50,60,681	...	67,47,574	...	3,00,000
4	93,00,000	31,00,000	...	1,24,00,000	91,04,727	30,34,909	...	1,21,39,636	4,00,000	...
5	...	...	88,73,000	88,73,000	...	...	74,92,582	74,92,582	2,50,000	...
6	17,28,000	35,000	...	17,63,000	16,04,573	35,032	...	16,39,605	...	...
7	8,62,000	8,63,000	...	17,25,000	8,68,090	8,68,090	...	17,36,180	...	...
8	9,50,000	9,50,000	...	19,00,000	...	16,94,215	...	16,94,215	1,36,000	...
9	5,80,000	5,80,000	...	11,60,000	6,17,243	6,17,243	...	12,34,486	...	10,000
10	34,49,000	...	...	34,49,000	34,49,430	...	...	34,49,430	...	...
11	2,76,000	53,000	93,000	4,22,000	2,73,693	43,515	1,02,297	4,19,505	59,000	...
12	...	...	...	...	...	1	...	1	...	1,000
13	...	6,50,000	...	6,50,000	...	6,56,823	...	6,56,823	45,000	...
14	...	2,13,000	...	2,13,000	...	2,58,153	...	2,58,153	...	30,000
15	...	4,27,000	...	4,27,000	...	4,27,203	...	4,27,263	8,000	...
16	...	...	...	...	...	3,777	...	3,777	...	...
17	...	1,42,000	2,07,000	3,49,000	...	1,33,389	1,88,739	3,22,128	34,000	...
18	...	73,000	22,000	95,000	...	80,524	16,188	96,712	3,000	...
19	...	1,86,000	...	1,86,000	...	1,89,476	...	1,89,476	...	1,000
20	1,97,000	36,000	1,000	2,34,000	2,31,513	33,422	525	2,65,460	...	44,000
21	8,000	1,00,000	...	1,08,000	13,799	90,813	...	1,04,612	25,000	...
22	36,000	1,39,000	5,46,000	7,21,000	73,026	1,50,411	5,68,934	7,92,371	...	52,000
23	50,03,000	...	...	50,03,000	47,18,750	...	...	47,18,750	9,03,000	...
24	...	22,000	9,50,000	9,72,000	...	18,772	9,92,844	10,11,616	38,000	...
25	7,03,35,000	2,84,50,000	1,16,44,000	11,04,29,000	6,38,00,803	2,84,65,500	1,03,71,009	10,26,37,312	21,01,000	8,81,000
26	...	...	...	...	*1,73,259*	...	...	*1,73,259*	...	...
27	96,83,000	...	...	96,83,000	86,90,766	...	...	86,90,766	9,98,000	...
28	2,75,000	...	...	2,75,000	3,15,668	...	...	3,15,668	1,000	...
29	2,57,000	...	...	2,57,000	2,85,513	...	...	2,85,513	...	...
30	...	1,50,000	...	1,50,000	...	1,60,631	...	1,60,631	...	...
31	2,000	...	...	2,000	1,851	...	...	1,851	...	...
32	...	1,18,000	4,000	1,22,000	...	1,43,475	5,253	1,48,728	24,000	...
33	10,23,000	...	...	10,23,000	11,45,770	...	...	11,45,770	41,000	...
34	1,13,000	...	...	1,13,000	1,20,533	...	...	1,20,533	3,000	...
35	1,13,000	2,68,000	4,000	1,16,25,000	(a) 1,05,60,101	3,04,106	5,253	(a) 1,08,69,460	10,67,000	...
36	8,16,88,000	2,87,18,000	1,16,48,000	12,20,54,000	7,43,60,904	2,87,69,606	1,03,76,262	11,35,06,772	31,68,000	8,81,000
									22,87,000	

which are shown in the Estimates under "India, General."

in 1893-94, Rs. 22,87,000.

CIVIL BUDGET ESTIMATE

General Abstract

EXPENDITURE.	Reference to Detailed Estimate.	Budget, 1893-94.				Revised, 1892-93.				No. of item.
		Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	
CIVIL HEADS.	Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1.—Refunds and Drawbacks	14	1,95,000	1,10,000	19,000	3,24,000	2,29,000	1,27,000	28,000	3,84,000	1
2.—Assignments and Compensations	15	11,76,000	...	...	11,76,000	11,75,000	...	...	11,75,000	2
3.—Land Revenue	15	...	49,67,000	46,24,000	95,91,000	...	50,03,000	42,19,000	92,22,000	3
5.—Salt	23	16,04,000	6,27,000	...	22,31,000	13,96,000	5,29,000	...	19,25,000	4
6.—Stamps	25	65,000	1,95,000	...	2,60,000	67,000	2,00,000	...	2,67,000	5
7.—Excise	25	4,94,000	1,65,000	...	6,59,000	4,28,000	1,42,000	...	5,70,000	6
9.—Customs	26	...	1,72,000	...	1,72,000	...	1,72,000	...	1,72,000	7
10.—Assessed Taxes	27	10,000	10,000	...	20,000	9,000	8,000	...	17,000	8
11.—Forest	27	8,12,000	8,12,000	...	16,24,000	6,95,000	6,95,000	...	13,90,000	9
12.—Registration	30	4,05,000	4,05,000	...	8,10,000	3,68,000	3,68,000	...	7,36,000	10
13.—Interest on Ordinary Debt	31	...	2,00,000	...	2,00,000	...	1,42,000	...	1,42,000	11
14.—Interest on other Obligations	31	24,000	...	8,000	32,000	23,000	...	10,000	33,000	12
15.—Post Office	31	...	80,000	...	80,000	...	80,000	...	80,000	13
18.—General Administration	32	2,76,000	9,48,000	3,15,000	15,39,000	2,71,000	10,17,000	3,05,000	15,93,000	14
19A.—Law and Justice—Courts of Law	37	..	45,00,000	...	45,00,000	...	44,40,000	...	44,40,000	15
19B.—Law and Justice—Jails	46	...	9,35,000	...	9,35,000	...	10,15,000	...	10,15,000	16
20.—Police	49	...	43,59,000	...	43,59,000	...	42,00,000	...	42,00,000	17
21.—Marine	55	...	50,000	...	50,000	...	1,20,000	...	1,20,000	18
22.—Education	55	...	16,15,000	12,00,000	28,15,000	...	15,67,000	10,80,000	26,47,000	19
23.—Ecclesiastical	69	3,69,000	...	...	3,69,000	3,65,000	...	...	3,65,000	20
24.—Medical	70	...	11,80,000	13,50,000	25,30,000	...	11,99,000	13,29,000	25,28,000	21
25.—Political	76	2,000	77,000	...	79,000	2,000	78,000	...	80,000	22
26.—Scientific and other Minor Departments	78	11,000	4,07,000	...	4,18,000	40,000	3,79,000	...	4,19,000	23
27.—Territorial and Political Pensions	82	7,77,000	...	...	7,77,000	7,75,000	...	...	7,75,000	24
28.—Civil Furlough and Absentee Allowances	85	1,000	...	...	1,000	1,000	...	...	1,000	25
29.—Superannuation Allowances and Pensions	85	69,000	13,81,000	10,000	14,60,000	75,000	13,60,000	8,000	14,43,000	26
30.—Stationery and Printing	86	2,45,000	7,50,000	...	9,95,000	2,65,000	7,49,000	...	10,14,000	27
32.—Miscellaneous	89	37,000	1,36,000	3,18,000	4,91,000	30,000	1,51,000	3,03,000	4,84,000	28
33.—Famine Relief	90	...	3,00,000	...	3,00,000	...	3,00,000	...	3,00,000	29
45.—Civil Works	90	...	5,01,000	45,68,000	50,69,000	...	3,78,000	46,45,000	50,23,000	30
		65,72,000	2,48,82,000	1,24,12,000	4,38,66,000	62,14,000	2,44,19,000	1,19,27,000	4,25,60,000	31
Add—Provincial and Local Surpluses		...	...	...	...	...	...	33,000	33,000	32
Deduct—Provincial and Local Deficits		...	*7,30,000*	*11,74,000*	*19,04,000*	...	*17,61,000*	...	*17,61,000*	33
Total Civil Heads		65,72,000	2,41,52,000	1,12,38,000	4,19,62,000	62,14,000	2,26,58,000	1,19,60,000	4,08,32,000	34
DEPARTMENTAL HEADS. For Details, see separate Estimates.										
34.—Construction of Protective Railways		1,04,95,000	...	...	1,04,95,000	99,39,000	...	...	99,39,000	35
35.—Construction of Protective Irrigation Works		4,50,000	...	...	4,50,000	4,53,000	...	...	4,53,000	36
37.—Construction of Rys., etc.		...	6,75,000	...	6,75,000	15,85,000	8,75,000	...	24,60,000	37
38.—State Railways: Working Expenses		66,93,000	...	...	66,93,000	61,08,000	...	...	61,08,000	38
39.—Guaranteed Companies: Surplus Profits, etc.		1,60,000	...	...	1,60,000	1,45,000	...	...	1,45,000	39
40.—Subsidised Companies—Land, etc.		50,000	...	...	50,000	66,000	...	...	66,000	40
Advances of Interest		61,000	...	...	61,000	28,000	...	...	28,000	41
41.—Miscellaneous Railway Expenditure		80,000	...	...	80,000	...	...	...	...	42
42.—Irrign.—Major Works: Working Expenses		12,05,000	...	..	12,05,000	12,31,000	...	...	12,31,000	43
43.—Irrigation—Minor Works and Navigation		...	32,00,000	28,000	32,28,000	...	33,59,000	22,000	33,81,000	44
44.—Military Works		1,18,000	...	...	1,18,000	1,08,000	...	...	1,08,000	45
45.—Civil Works		36,000	24,00,000	28,000	24,64,000	38,000	23,17,000	1,78,000	25,33,000	46
46.—Army—										
Effective		3,11,27,000	...	...	3,11,27,000	3,21,58,000	...	...	3,21,58,000	47
Non-effective		33,09,000	...	...	33,09,000	33,75,000	...	...	33,75,000	48
Total Departmental Heads		5,37,84,000	62,75,000	56,000	6,01,15,000	5,52,34,000	65,51,000	2,00,000	6,19,85,000	49
TOTAL EXPENDITURE		6,03,56,000	3,04,27,000	1,12,94,000	10,20,77,000	6,14,48,000	2,92,09,000	1,21,60,000	10,28,17,000	50

Net decrease of Expenditure

The following is the estimated cost of collecting

Land Revenue . . . 21·056 per cent.

Salt including Excise . 9·633 ,,

FOR THE YEAR 1893-94.

OF EXPENDITURE.

No. of item.	Budget, 1892-93.				Accounts, 1891-92.				Budget Estimate, 1893-94, compared with Revised, 1892-93.	
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	Increase.	Decrease.
	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	1,74,000	1,02,000	25,000	3,01,000	2,24,425	1,30,019	27,469	3,81,913	...	60,000
2	11,75,000	...	...	11,75,000	12,19,143	...	...	12,19,143	1,000	...
3	...	48,51,000	46,02,000	94,53,000	...	48,70,116	41,42,586	90,12,702	3,69,000	...
4	15,26,000	6,21,000	...	21,47,000	18,23,821	83,367	...	19,07,188	3,06,000	...
5	63,000	1,80,000	...	2,52,000	42,637	1,28,061	...	1,70,748	...	7,000
6	5,03,000	1,68,000	...	6,71,000	4,20 599	1,40,200	...	5,60,799	89,000	...
7	...	1,63,000	...	1,63,000	...	1,58,106	...	1,58,106	...	...
8	9,000	8,000	...	17,000	8,145	8,144	...	16,289	3,000	...
9	8,04,000	8,04,000	...	16,08,000	...	13,13,315	...	13,13,315	2,34,000	...
10	3,93,000	3,93,000	...	7,86,000	3,55,173	3,55,173	...	7,10,346	74,000	...
11	...	1,03,000	...	1,03,000	353	68,894	...	69,247	58,000	...
12	23,000	...	9,000	32,000	24,894	...	6,290	31,184	...	1,000
13	...	95,000	...	95,000	...	90,399	...	90,399	...	...
14	2,70,000	9,72,000	2,85,000	15,27,000	2,75,774	10,06,818	2,75,312	15,57,904	...	54,000
15	...	43,76,000	...	43,76,000	...	43,04,464	...	43,04,464	60,000	...
16	...	9,00,000	...	9,00,000	...	9,76,417	...	9,76,417	...	80,000
17	...	43,21,000	...	43,21,000	15,424	41,60,531	...	41,75,955	1,59,000	...
18	...	1,21,000	...	1,21,000	...	1,50,456	.	1,50,456	...	70,000
19	...	15,67,000	12,00,000	27,67,000	...	14,54,097	10,29,101	24,83,198	1,68,000	...
20	3,53,000	...	...	3,53,000	3,58,758	...	...	3,58,758	4,000	...
21	...	11,20,000	13,50,000	24,70,000	...	11,57,484	13,00,608	24,58,092	2,000	...
22	2,000	76,000	...	78,000	2,113	76,434	...	78,547	...	1,000
23	10,000	4,09,000	...	4,19,000	3,51,692	3,50,918	...	7,02,610	...	1,000
24	7,97,000	...	...	7,97,000	8,39,907	...	...	8,39,907	2,000	...
25	1,000	...	...	1,000	436	...	...	436	...	...
26	85,000	14,50,000	10,000	15,45,000	97,994	13,17,401	6,006	14,21,401	17,000	...
27	2,45,000	7,38,000	...	9,83,000	1,79,883	7,52,744	...	9,32,627	...	19,000
28	38,000	1,35,000	3,18,000	4,91,000	38,104	1,51,929	2,71,403	4,61,436	7,000	...
29	...	10,00,000	...	10,00,000	...	1,56,629	...	1,56,629	...	...
30	...	6,30,000	42,62,000	48,92,000	...	4,21,502	43 50,541	47,81,043	46,000	...
31	64,71,000	2,53,12,000	1,20,61,000	4,38,44,000	62,79,325	2,37,83,618	1,14,18,316	4,14,81,259	15,99,000	2,93,000
32	...	...	...	...	...	...	...	...	...	33,000
33	...	*25,44,000*	*15,23,000*	*40,67,000*	...	*24,17,706*	*9,91,015*	*34,08,721*	*1,43,000*	...
34	64,71,000	2,27,68,000	1,05,38,000	3,97,77,000	62,79,325	2,13,65,912	1,04,27,301	3,80,72,538	14,56,000	3,26,000
35	1,01,17,000	...	...	1,01,17,000	48,47,950	...	...	48,47,950	5,56,000	...
36	4,50,000	...	...	4,50,000	6,15,688	...	...	6,15,688	...	3,000
37	11,83,000	15,50,000	...	27,33,000	...	4,26,622	..	4,26,622	...	17,85,000
38	65,56,000	...	...	65,56,000	60,64,579	...	...	60,64 579	5,85,000	. .
39	1,57,000	...	...	1,57,000	1,36,818	...	...	1,36,818	15,000	...
40	1,58,000	...	...	1,58,000	25,509	...	...	25,509	...	16,000
41	32,000	...	...	32,000	8,651	...	...	8,651	33,000	..
42	...	...	...	...	1,599	36,098	...	37,697	80,000	. .
43	11,96,000	...	...	11,96,000	11,75,888	..	...	11,75,888	...	26,000
44	...	31,50,000	31,000	31,81,000	...	39,98,997	23,438	40,22,435	...	1,53,000
45	90,000	...	...	90,000	78,624	..	.	78,624	10,000	...
46	31,000	23,00,000	29,000	23,60,000	39,013	27,16,758	1,50,742	29,06,513	...	69,000
47	3,14,73,000	...	...	3,14,73,000	3,22,33,726	...	...	3,22,33,726	...	10,31,000
48	32,76,000	...	...	32,76,000	32,62,971	...	...	32,62,971	...	60,000
49	5,47,19,000	70,00,000	60,000	6,17,79,000	4,84,91,016	71,78,475	1,74,180	5,58,43,671	12,79,000	31,49,000
									27,35,000	34,75,000
50	6,11,90,000	2,97,68,000	1,05,98,000	10,15,56,000	5,47,70,341	2,85,44,387	1,06,01,481	9,30,16,209	7,40,000	

in 1893-94, Rs. 7,40,000.

the undermentioned Revenues:—

Stamps . . 3·662 per cent.
Custom 10·117 „

CIVIL BUDGET ESTIMATE

OF

REVENUE AND RECEIPTS

FOR THE YEAR

1893-94.

I.—LAND REVENUE.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
SHARED.	Rs.	Rs.	Rs	Rs.
Ordinary Revenue	5,04,71,000	4,99,15,000	5,00,21,000	4,31,25,007
Sale of Government Estates	3,000	7,000	3,000	695
Sale-proceeds of Waste Lands and Redemption of Land Tax	10,000	15,000	15,000	9,703
Rents, etc., of Fisheries	20,000	1,000	20,000	27,406
Miscellaneous—				
Process-service Fees	35,000	35,000	35,000	30,406
Receipts from quarries and minor mineral products, etc.	5,000	5,000	3,000	6,075
Fines and Forfeitures of Revenue Courts	1,000	1,000	2,500	830
Rents of Railway Class C Land	5,000	8,000	4,500	3,853
Recoveries of over-payments in previous years	5,000	5,000	6,000	5,468
Receipts of the Survey Department	10,000	8,000	20,000	7,995
Total Miscellaneous	61,000	62,000	71,000	54,627
TOTAL SHARED	5,05,65,000	5,00,00,000	5,01,30,000	4,32,17,438
Deduct—PROVINCIAL SHARE (*a*)—ONE-FOURTH	*1,58,95,000*	*1,57,54,000*	*1,57,87,000*	*1,49,50,880*
IMPERIAL SHARE (*a*)—THREE-FOURTHS	3,46,70,000	3,42,46,000	3,43,43,000	2,82,66,558
Deduct—PORTION OF LAND REVENUE DUE TO IRRIGATION (Transferred to XXIX.—Irrigation—Major Works, *see* page 13)	*60,10,000*	*51,07,000*	*50,03,000*	*47,18,750*
TOTAL IMPERIAL	2,86,60,000	2,91,39,000	2,93,40,000	2,35,47,808
PROVINCIAL.				
PROVINCIAL SHARE AS ABOVE	1,58,95,000	1,57,54,000	1,57,87,000	1,49,50,880
LOCAL.				
Rents, etc., of Fisheries	1,00,000	1,00,000	1,06,000	92,004
Miscellaneous—				
Local Funds Act, V of 1884	10,000	14,000	2,000	12,873
Village Service Fund	8,85,000	9,86,000	8,44,000	9,04,023
Total Miscellaneous	8,95,000	10,00,000	8,46,000	9,16,896
TOTAL LOCAL	9,95,000	11,00,000	9,52,000	10,08,900
TOTAL	4,55,50,000	4,59,93,000	4,60,79,000	3,95,07,588

(*a*) Includes transfers.

III.—SALT.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Customs Duty on Salt	4,500	7,000	4,300	7,139
Proceeds of Sale of Government Salt	33,31,750	32,84,000	29,44,300	27,55,495
Excise Duty on Salt	1,41,98,000	1,40,43,000	1,40,05,500	1,48,47,986
Miscellaneous	750	1,000	1,900	638
TOTAL IMPERIAL	1,75,35,000	1,73,35,000	1,69 56 000	1,76,11,258
PROVINCIAL.				
Rents of Warehouses	300	300	300	298
Fees and Cesses	1,41,300	1,39,400	1,24,000	78,923
Fines and Forfeitures	1,850	1,850	1,900	6,571
Miscellaneous	21,550	23,450	17,800	32,319
TOTAL PROVINCIAL	1,65,000	1,65,000	1,44,000	1,18,111
TOTAL	1,77,00,000	1,75,00,000	1,71,00,000	1,77,29,369

IV.—STAMPS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Sale of General Stamps—				
One-anna Stamps for Receipts and Cheques	2,05,000	1,90,000	1,50,000	1,51,137
Bills of Exchange or Hoondies	75,000	70,000	80,000	64,920
Other General Stamps	25,50,000	25,24,000	22,55,000	22,86,498
Total Sale of General Stamps	28,30,000	27,84,000	24,85,000	25,02,555
Sale of Court-fee Stamps (including Stamp Paper for Copies)	41,79,000	45,10,000	40,30,000	41,65,368
Duty on Impressing Documents	45,000	60,000	40,000	35,397
Fines and Penalties	45,000	45,000	44,000	43,623
Miscellaneous	1,000	1,000	1,000	631
TOTAL	71,00,000	74,00,000	66,00,000	67,47,574
IMPERIAL SHARE—ONE-FOURTH	17,75,000	18,50,000	16,50,000	16,86,893
PROVINCIAL SHARE—THREE-FOURTHS	53,25,000	55,50,000	49,50,000	50,60,681

V.—EXCISE.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
License and Distillery Fees and Duties for the Sale of Liquors and Drugs	1,18,26,000	1,15,30,000	1,19,79,400	1,17,09,965
Transit Duty on Excise Opium	3,88,800	3,40,000	3,45,500	3,89,650
Fines, Confiscations, and Miscellaneous	84,300	30,000	75,100	40,021
TOTAL	1,23,00,000	1,19,00,000	1,24,00,000	1,21,39,636
IMPERIAL SHARE—THREE-FOURTHS	92,25,000	89,25,000	93,00,000	91,04,727
PROVINCIAL SHARE—ONE-FOURTH	30,75,000	29,75,000	31,00,000	30,34,909

VI.—PROVINCIAL RATES.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
LOCAL.				
Rates and Cesses on Lands—				
Cesses on Lands—	Rs.	Rs.	Rs.	Rs.
Local Funds under Act V of 1884	47,71,000	47,41,000	47,00,000	43,14,299
Village Service Fund	27,40,000	27,50,000	27,58,000	20,63,872
Road Fund—				
Badrachallam and Rakapali Taluks	6,500	6,000	6,500	8,292
Irrigation Cess Fund	53,500	53,000	48,500	51,246
Total Rates and Cesses on Lands	75,71,000	75,50,000	75,13,000	64,37,709
Miscellaneous—				
Local Fund under Act V of 1884	2,50,000	2,42,000	2,00,000	2,08,823
Village Service Fund	13,69,000	11,50,000	11,50,000	8,38,958
Irrigation Cess Fund	10,000	8,000	10,000	7,092
Total Miscellaneous	629,000	14,00,000	13,60,000	10,54,873
TOTAL	92,00,000	89,50,000	88,73,000	74,92,582

VII.—CUSTOMS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL.	Rs	Rs.	Rs.	Rs.
Sea Customs—Imports	12,10,200	12,10,000	12,37,400	12,14,731
Sea Customs—Exports	3,79,700	3,70,000	4,17,900	3,43,123
Sea Customs—Miscellaneous	600	500	700	652
Land Customs	65,500	65,500	72,000	46,067
TOTAL IMPERIAL	16,56,000	16,46,000	17,28,000	16,04,573
PROVINCIAL.				
Warehouse and Wharf Rents	21,400	22,000	10,000	16,497
Miscellaneous	22,600	32,000	25,000	18,535
TOTAL PROVINCIAL	44,000	54,000	35,000	35,032
TOTAL	17,00,000	17,00,000	17,63,000	16,39,605

VIII.—ASSESSED TAXES.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Income Tax—	Rs.	Rs.	Rs.	Rs.
Deductions by Government from Salaries and Pensions	2,96,000	2,98,000	2,95,000	2,96,043
Deductions by Government from Interest on Government Securities	72,000	70,000	76,000	70,574
Ordinary Collections	13,77,000	13,78,000	13,49,000	13,64,644
Penalties	5,000	4,000	5,000	4,919
TOTAL	17,50,000	17,50,000	17,25,000	17,36,180
IMPERIAL SHARE—ONE-HALF	8,75,000	8,75,000	8,62,000	8,68,090
PROVINCIAL SHARE—ONE-HALF	8,75,000	8,75,000	8,63,000	8,68,090

IX.—FOREST.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93	Accounts, 1891-92.
	Rs.	Rs.	Rs	Rs.
I.—Timber and other Produce removed from the Forests by Government Agency	5,00,625	4,31,260	4,50,500	3,87,670
II.—Timber and other Produce removed from the Forests by Consumers or Purchasers	13,55,520	12,85,975	14,07,000	12,43,299
III.—Confiscated Drift and Waif Wood	10,970	11,360	11,200	13,754
IV.—Revenue from Forests not managed by Government	...	...	...	25
V.—Miscellaneous	32,885	35,405	31,300	49,467
TOTAL	19,00,000	17,64,000	19,00,000	16,94,215
IMPERIAL SHARE—ONE-HALF	9,50,000	8,82,000	9,50,000	...
PROVINCIAL SHARE—ONE-HALF	9,50,000	8,82,000	9,50,000	16,94,215

DETAILS.

	Budget Estimate, 1893-94			Revised Estimate, 1892-93.			Budget Estimate, 1892-93.			Accounts, 1891-92.
	Northern Circle.	Central Circle.	Southern Circle.	Northern Circle.	Central Circle.	Southern Circle.	Northern Circle.	Central Circle.	Southern Circle.	
I.—Timber and other Produce removed from the Forests by Government Agency—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
a. Timber	30,850	20,175	1,40,500	26,250	20,075	1,22,290	25,600	17,900	1,37,600	
b. Firewood and Charcoal	23,950	1,35,950	49,600	19,500	1,11,880	41,900	15,000	1,18,000	49,500	
c. Bamboos	2,300	4,150	1,300	400	2,050	400	1,100	1,400	2,200	
d Sandal Wood	...	8,000	18,150	...	4,000	23,500	...	4,000	21,000	
e. Grass and other Minor Produce	5,080	7,900	52,720	6,000	8,200	44,815	1,500	7,700	48,000	
Total Timber, etc., removed by Government Agency	62,180	1,76,175	2,62,270	52,150	1,46,205	2,32,905	43,200	1,49,000	2,58,300	
	5,00,625			4,31,260			4,50,500			3,87,670
II.—Timber and other Produce removed from the Forests by Consumers or Purchasers—										
a. Timber	1,27,050	89,100	49,150	1,25,750	84,150	46,670	1,41,200	1,00,400	49,900	
b. Firewood and Charcoal	62,000	1,29,250	81,970	51,650	1,31,220	77,400	65,550	1,57,050	79,900	
c. Bamboo	72,300	70,160	27,165	67,200	69,680	27,690	71,900	82,560	28,040	
d. Grazing and Fodder Grass	74,850	80,950	39,190	68,500	75,950	36,675	62,750	69,050	93,000	
e. Other Minor Produce	95,900	2 70,450	86,035	86,350	2,44,650	92,440	91,350	2,77,650	36,700	
Total Timber, etc., removed by Consumers, etc.	4,32,100	6,39,910	2,83,510	3,99,450	6,05,650	2,80,875	4,32,750	6,86,710	2,87,540	
	13,55,520			12,85,975			14,07,000			12,43,299
III.—Confiscated Drift and Waif Wood	6,900	2,820	1,250	7,400	2,645	1,315	6,450	3,445	1,305	
	10,970			11,360			11,200			13,754
IV.—Revenue from Forests not managed by Government—	...	..	...	...	...	...	...	...	...	
V.—Miscellaneous—										25
a. Fines and Forfeitures *b.* Refunds *c.* Recoveries of over-payments in previous years	5,820	14,095	12,970	7,000	12,650	15,755	5,600	12,845	12,855	
	5,820	14,095	12,970	7,000	12,650	15,755	5,600	12,845	12,855	
Total Miscellaneous	32,885			35,405			31,300			49,467

X.—REGISTRATION.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs	Rs.
Fees for registering Documents	11,50,000	11,30,000	10,78,000	10,23,221
Fees for Copies of Registered Documents	30,000	32,000	27,000	28,868
Miscellaneous	1,70,000	1,98,000	55,000	1,82,397
TOTAL	13,50,000	13,60,000	11,60,000	12,34,486
IMPERIAL SHARE—ONE-HALF	6,75,000	6,80,000	5,80,000	6,17,243
PROVINCIAL SHARE—ONE-HALF	6,75,000	6,80,000	5,80 000	6,17,243

XI.—TRIBUTES FROM NATIVE STATES.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Tribute from Jeypore	1,000	1,000	1,000	1,000
Tribute from Travancore	7,83,000	7,83,000	7,83,000	7,83,112
Tributes from Various Petty States—				
Tribute from Bustar	2,000	2,000	2,000	2,000
Peshkash and Subsidy from Cochin	2,00,000	2,00,000	2,00,000	2,00,000
Peshkash and Subsidy from Mysore	24,50,000	24,50,000	24,50,000	24,50,000
Peshkash and Subsidy from Travancore	13,000	13,000	13,000	13,318
TOTAL	34,49,000	34,49,000	34,49,000	34,49,430

XII.—INTEREST.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Interest on Imperial Loans and Advances	2,76,000	2,44,200	2,44,000	2,36,088
Interest on Arrears of Revenue	30,000	46,000	28,000	33,612
Miscellaneous	4,000	4,800	4,000	3,993
TOTAL IMPERIAL	3,10,000	2,95,000	2,76,000	2,73,693
PROVINCIAL.				
Interest on Provincial Loans and Advances	1,56,500	97,530	50,000	41,078
Interest on Government Securities	2,500	2,470	3,000	2,437
TOTAL PROVINCIAL	1,59,000	1,00,000	53,000	43,515
LOCAL.				
Interest on Arrears of Revenue	2,000	3,000	3,000	1,588
Interest on Government Securities—				
Local Funds under Act V of 1884	50,000	63,900	56,900	67,592
Village Service Fund	32,700	32,800	32,800	32,814
Irrigation Cess Fund	300	300	300	303
Total Interest on Government Securities	83,000	97,000	90,000	1,00,709
TOTAL LOCAL	85,000	1,00,000	93,000	1,02,297
TOTAL	5,54,000	4,95,000	4,22,000	4,19,505

DETAILS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Interest on Imperial Loans and Advances—	Rs.	Rs.	Rs.	Rs.
INTEREST ON LOANS TO PRESIDENCY CORPORATIONS—	57,200	57,200	57,200	57,200
Madras Municipality	2,18,800	1,87,000	1,86,800	1,78,888
Madras Harbour Trust				
Total Interest on Imperial Loans and Advances	2,76,000	2,44,200	2,44,000	2,36,088
Interest on Provincial Loans and Advances—				
INTEREST ON LOANS TO MUNICIPAL AND OTHER PUBLIC CORPORATIONS (excluding Presidency Corporation)—				
Kambaconum Municipality	2,700	900	900	900
Ootacamund Municipality	2,500	1,140	140	317
Coonoor Municipality	500	460	460	404
Cochin Municipality	350	390	390	451
Mayeveram Municipality	340	260	260	214
Calicut Municipality	1,100	1,200	1,200	601
Tanjore Municipality	7,800	...	...	...
Other Municipalities	280	220	220	...
Local Fund Circle, Saidapet	3,180	3,700	3,700	4,206
Local Fund Circle, Calicut	200	420	420	630
Local Fund Circle, Tellicherry	750	890	890	1,027
TOTAL INTEREST ON LOANS TO MUNICIPAL, ETC.	19,700	9,580	8,580	8,750
INTEREST ON LOANS TO LANDHOLDERS, ETC.—				
Bunganapally Nawab	4,370	...	4,370	5,945
Audipatti Poligar	830	1,020	1,020	1,493
Shulagiri Estate	900	1,030	1,030	1,155
TOTAL INTEREST ON LOANS TO LANDHOLDERS, ETC.	6,100	2,050	6,420	8,593
INTEREST ON ADVANCES TO CULTIVATORS	1,30,700	85,900	35,000	23,735
Total Interest on Provincial Loans and Advances	1,56,500	97,530	50,000	41,078

XIII.—POST OFFICE.

Provincial.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
District Post Collections	...	1,000	...	1

XVIA.—LAW AND JUSTICE—COURTS OF LAW.

Provincial.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Sale-proceeds of Unclaimed and Escheated Property	18,000	15,000	16,000	17,247
Court-fees realised in Cash	25,000	19,000	25,000	24,120
General Fees, Fines, and Forfeitures—				
Translation Fees	15,000	15,000	15,000	14,527
Printing Fees	55,000	50,000	50,000	55,656
Other Fees	8,000	8,000	8,000	7,014
Civil Courts	2,000	1,500	1,500	1,887
Magisterial Fines	5,25,000	4,82,000	5,03,000	4,98,767
Other Items	15,000	16,000	10,000	11,712
Total General Fees, Fines, etc.	6,20,000	5,72,500	5,87,500	5,89,563
Pleadership Examination Fees	22,000	36,500	12,000	18,011
Miscellaneous Fees and Fines	2,000	2,000	1,500	1,988
Miscellaneous	8,000	5,000	8,000	5,894
TOTAL	6,95,000	6,50,000	6,50,000	6,56,823

XVIB.—LAW AND JUSTICE—JAILS.

Provincial.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Jails—				
Hire of Convicts	8,000	11,000	9,000	7,114
Miscellaneous	4,000	15,000	4,000	5,374
Total Jails	12,000	26,000	13,000	12,488
Jail Manufactures—				
Cost Price of Manufactures	2,31,000	2,42,000	1,55,000	1,97,524
Profits of Manufacture	57,000	62,000	45,000	48,141
Total Jail Manufactures	2,88,000	3,04,000	2,00,000	2,45,665
TOTAL	3,00,000	3,30,000	2,13,000	2,58,153

XVII.—POLICE.

Provincial.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Police supplied to Public Departments, etc.	25,000	24,000	25,000	23,698
Presidency Police	29,500	32,000	28,400	32,528
Cash Receipts under the Arms Act	50	50	100	10
Fees, Fines, and Forfeitures—				
Fines on Stray Cattle	2,84,000	2,75,000	2,78,000	2,78,868
Sale of Forfeited Cattle	25,000	24,000	25,000	23,988
Other Fines, Fees, etc.	34,850	36,000	30,800	34,320
Sundry (Pound) Receipts	3,000	2,000	3,000	1,203
Total Fees, Fines, and Forfeitures	3,46,850	3,37,000	3,36,800	3,38,379
Superannuation Receipts	1,300	1,200	1,300	1,155
Miscellaneous—				
Miscellaneous	14,300	14,750	14,400	10,675
Rents of Police Huts	21,000	21,000	21,000	20,818
Total Miscellaneous	35,300	35,750	35,400	31,493
TOTAL	4,38,000	4,30,000	4,27,000	4,27,263

XVIII.—MARINE.

Provincial.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Miscellaneous	1,000	1,000	...	...

XIX.—EDUCATION.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Provincial.	Rs.	Rs.	Rs.	Rs.
Fees, Government Colleges, General	52,000	50,000	48,000	47,549
Fees, Government Colleges, Professional	48,000	40,000	30,000	35,432
Fees, Schools, General	15,000	10,000	20,000	9,414
Fees, Schools, Special	11,000	16,000	8,000	14,285
Contributions	3,000	1,500	2,800	300
Miscellaneous	26,000	25,500	33,200	26,409
Total Provincial	1,55,000	1,43,000	1,42,000	1,33,389
Local.				
Fees, Schools, General	1,96,000	1,70,000	1,80,000	1,64,338
Fees, Schools, Special	...	200	...	2,025
Contributions	5,000	16,800	5,000	4,957
Income from Endowments	1,000	100	2,000	96
Miscellaneous	23,000	15,900	20,000	17,323
Total Local	2,25,000	2,03,000	2,07,000	1,88,739
TOTAL	3,80,000	3,46,000	3,49,000	3,22,128

XX.—MEDICAL.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93	Accounts, 1891-92.
Provincial.	Rs.	Rs.	Rs.	Rs.
Medical College Fees	18,000	19,000	20,500	21,982
Hospital Receipts	13,500	14,000	10,500	13,882
Lunatic Asylum Receipts	7,500	9,000	6,800	7,554
Medicines sold by Civil Surgeons	300	1,300	200	658
Contributions	41,700	33,700	31,800	31,963
Miscellaneous	4,000	3,000	3,200	4,485
Total Provincial	85,000	80,000	73,000	80,524
Local.				
Hospital Receipts	200	200	200	163
Medicines sold by Civil Surgeons	1,800	2,000	1,800	1,908
Income from Endowments	600	1,000	600	618
Contributions	12,000	12,000	15,000	10,146
Miscellaneous	3,400	4,800	4,400	3,353
Total Local	18,000	20,000	22,000	16,188
TOTAL	1,03,000	1,00,000	95,000	96,712

XXI.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Provincial.	Rs.	Rs.	Rs.	Rs.
Botanical and other Public Garden Receipts	5,800	5,000	4,500	5,115
Veterinary and Stallion Receipts	..	400	.	19
Cinchona Plantations	90,000	90,000	90,000	77,079
Receipts on account of Experimental Cultivation	..	1,000	500	1,684
Receipts on account of Public Exhibitions and Fairs		200	...	..
Emigration Fees	12,000	14,000	20,000	15,520
Inland Labour Transport Fees	8,000	2,000	...	...
Examination Fees	1,00,000	1,00,000	69,500	87,698
Miscellaneous	2,200	6,400	1,500	2,361
TOTAL	2,18,000	2,19,000	1,86,000	1,89,476

XXII.—RECEIPTS IN AID OF SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Subscriptions to the Military Fund	45,000	75,000	1,05,000	96,812
Subscriptions to the Medical Retiring Fund	5,000	6,000	8,000	9,536
Subscriptions under the Indian Civil Service Family Pension Regulations	14,400	14,000	15,400	13,324
Subscriptions to the Bengal Civil Fund	1,000	1,600	1,600	1,568
Subscriptions to the Madras Civil Fund	50,000	50,000	50,000	52,317
Subscriptions to the Bombay Civil Fund	...	...	...	63
Contributions for Pensions and Gratuities	5,000	18,400	17,000	57,893
TOTAL IMPERIAL	1,21,000	1,65,000	1,97,000	2,31,513
PROVINCIAL.				
Contributions for Pensions and Gratuities	32,000	32,600	35,000	33,225
Miscellaneous	1,000	400	1,000	197
TOTAL PROVINCIAL	33,000	33,000	36,000	33,422
LOCAL.				
Contributions for Pensions and Gratuities	1,000	1,000	1,000	525
TOTAL	1,55,000	1,99,000	2,34,000	2,65,460

XXIII.—STATIONERY AND PRINTING.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Stationery Receipts—				
Stationery supplied to State Railways	7,400	7,400	7,500	11,416
Sales of Gazettes and other Publications	200	600	100	34
Other Press Receipts	400	1,000	400	2,349
TOTAL IMPERIAL	8,000	9,000	8,000	13,799
PROVINCIAL.				
Stationery Receipts	27,000	24,000	22,000	31,016
Sales of Gazettes and other Publications	38,000	33,000	43,000	34,695
Other Press Receipts	46,000	28,000	35,000	25,102
TOTAL PROVINCIAL	1,11,000	85,000	1,00,000	90,813
TOTAL	1,19,000	94,000	1,08,000	1,04,612

XXV.—MISCELLANEOUS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Premium on Bills	20,000	20,000	25,000	16,918
Unclaimed Bills of Exchange of more than three years' standing	200	200	200	382
Pearl Fishery Receipts	...	100	...	123
Percentages chargeable on European Stores for Provincial and Local Funds, etc.—				
Three per cent. chargeable on Stores for Provincial and Local Funds, etc.	12,800	12,700	10,800	17,967
Extraordinary Items	...	...	...	37,636
TOTAL IMPERIAL	33,000	33,000	36,000	73,026
PROVINCIAL.				
Unclaimed Deposits	30,000	30,000	25,000	39,054
Treasure Trove	1,000	1,000	1,000	544
Sale of old Stores and Materials	2,500	3,000	2,500	2,517
Sales of Land and Houses, etc.	1,150	800	450	1,615
Fees for Government Audits	10,000	10,000	9,000	10,145
Contributions	66,000	64,000	66,000	63,538
Rents	50	50	50	24
Miscellaneous Fees, Fines and Forfeitures	24,000	24,950	25,000	23,831
Pearl Fishery Receipts	...	100	...	123
Miscellaneous—				
Cash Recoveries of Service Payments in previous years	2,300	2,400	3,000	2,446
Other Receipts	7,000	6,700	7,000	6,574
Total Miscellaneous	9,300	9,100	10,000	9,020
TOTAL PROVINCIAL	1,44,000	1,43,000	1,39,000	1,50,411
Carried over	1,77,000	1,76,000	1,75,000	2,23,437

XXV.—MISCELLANEOUS—*continued.*

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Brought forward	1,77,000	1,76,000	1,75,000	2,23,437
Local.				
Contributions—				
Local Funds under Act V of 1884—				
Municipal Contributions / Voluntary Contributions	20,000	24,000	15,000	19,221
Total Contributions	20,000	24,000	15,000	19,221
Rents—				
Local Funds under Act V of 1884—				
Choultry Rents	2,28,000	2,46,000	2,18,000	2,66,121
Market Rents	1,30,000	1,25,000	1,20,000	1,27,330
Bungalow Fees	14,000	14,000	12,000	14,655
Total Rents	3,72,000	3,85,000	3,50,000	4,08,106
Miscellaneous Fees, Fines, and Forfeitures—				
Local Funds under Act V of 1884	23,000	28,000	20,000	27,570
Miscellaneous—				
Local Funds under Act V of 1884—				
Sale of Avenue Clippings	95,000	95,000	90,000	82,800
Other Receipts	25,000	57,000	25,000	17,139
Village Service Fund	11,800	10,800	45,800	13,884
Road Fund—				
Bhadrachalam and Rekapalli Taluks	200	200	200	214
Total Miscellaneous	1,32,000	1,63,000	1,61,000	1,14,037
Total Local	5,47,000	6,00,000	5,46,000	5,68,934
TOTAL	7,24,000	7,76,000	7,21,000	7,92,371

XXIX.—IRRIGATION—MAJOR WORKS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Imperial.				
Portion of Land Revenue due to Irrigation (Transferred from "1—Land Revenue," page 6)	60,10,000	51,07,000	50,03,000	47,18,750

XXXII.—CIVIL WORKS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Provincial.				
In charge of Civil Officers	50,000	22,000	22,000	18,772
Local.				
In charge of Civil Officers—				
Local Funds under Act V of 1884—				
Road Tolls / Ferry Tolls	9,49,900	9,39,600		9,61,467
Canal and Ferry Funds—				
Canal Tolls / Ferry Tolls / Miscellaneous / Village Service Fund	100	400		31,377
Road Fund—				
Bhadrachalam and Rekapalli Taluks				
Total in charge of Civil Officers, Local	9,50,000	9,40,000	9,50,000	9,92,844
TOTAL	10,00,000	9,62,000	9,72,000	10,11,616

CIVIL BUDGET ESTIMATE

OF

EXPENDITURE

FOR THE YEAR

1893-94.

1.—REFUNDS AND DRAWBACKS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Imperial.				
Imperial Heads.	Rs.	Rs.	Rs.	Rs.
Salt	10,000	10,000	9,000	12,717
Customs—				
Refunds	39,000	35,000	39,000	34,876
Drawbacks	1,000	1,000	1,000	647
	40,000	36,000	40,000	35,523
Total Imperial Heads	50,000	46,000	49,000	48,240
Divided Heads—Imperial Shares.				
Land Revenue	109,500	1,35,000	90,000	1,35,626
Stamps	20,250	21,000	20,000	20,393
Excise	3,000	12,000	3,000	11,214
Assessed Taxes	6,500	9,000	6,000	7,403
Registration	1,500	2,000	1,500	1,549
Forest	4,000	4,000	4,000	...
	1,44,750		1,24,500	
Add—For rounding	250		500	
Total Divided Heads—Imperial Shares	1,45,000	1,83,000	1,25,000	1,76,185
Total Imperial	1,95,000	2,29,000	1,74,000	2,24,425
Provincial.				
Divided Heads—Provincial Shares.				
Land Revenue	36,500	45,000	30,000	45,208
Stamps	60,750	63,000	60,000	61,181
Excise	1,000	4,000	1,000	3,738
Assessed Taxes	6,500	9,000	6,000	7,404
Registration	1,500	2,000	1,500	1,549
Forest	4,000	4,000	4,000	10,939
	1,10,250		1,02,500	
Deduct—For rounding	250		500	
Total Provincial	1,10,000	1,27,000	1,02,000	1,30,019
Local.				
Provincial Rates—				
Local Funds Act, V of 1884	18,000	15,500	21,900	8,636
Village Service Funds	1,000	12,000	3,000	11,656
Canal and Ferry Funds	...	...	...	7,134
Irrigation Cess Funds	...	500	100	43
Total Local	19,000	28,000	25,000	27,469
Total Refunds and Drawbacks	3,24,000	3,84,000	3,01,000	3,81,913

2.—ASSIGNMENTS AND COMPENSATIONS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Inamdars and other Grantees	2,85,000	2,85,000	2,85,000	3,24,426
Pensions in lieu of Resumed Lands	2,38,000	2,38,000	2,38,000	2,40,000
Compensations	6,47,000	6,46,000	6,47,000	6,48,576
Miscellaneous	6,000	6,000	5,000	6,141
TOTAL	11,76,000	11,75,000	11,75,000	12,19,143

DETAILS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Inamdars and other Grantees.				
Exceeding Rs. 5,000 per annum (a)	1,73,500	1,73,500	1,75,000	2,03,115
Not exceeding Rs. 5,000 per annum	1,11,500	1,11,500	1,10,000	1,21,311
Total Inamdars and other Grantees	2,85,000	2,85,000	2,85,000	3,24,426
Pensions in lieu of Resumed Lands.				
Exceeding Rs. 5,000 per annum (a)	80,000	80,000	80,000	81,404
Not exceeding Rs. 5,000 per annum	1,58,000	1,58,000	1,58,000	1,58,596
Total Pensions in lieu of Resumed Lands	2,38,000	2,38,000	2,38,000	2,40,000
Compensations.				
Compensation to the French Government under Convention of 1815	4,26,000	4,26,000	4,26,000	4,18,000
Compensation to Travancore and Cochin States on account of Customs Revenue	1,50,000	1,49,000	1,50,000	1,49,764
Compensation to Ali Rajah Bebi of Cannanore for the Amendivi Island	5,250	5,250	5,250	5,250
Salt Compensation payable under the Convention with the French Government, dated 7th March 1815	14,000	14,000	14,000	21,000
Ditto to other individuals	10,100	10,100	10,100	9,367
Compensation to the French Government at Pondicherry on account of the Arrack Farm in the French Settlement of Masulipatam	3,550	3,550	3,550	7,100
Toddy Compensation	100	100	100	95
Compensation for the suppression of earth salt manufacture in Pudukotah	38,000	38,000	38,000	38,000
Total Compensations	6,47,000	6,46,000	6,47,000	6,48,576

(a) Details of each grant should be given in future.

3.—LAND REVENUE.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
Charges of District Administration	39,18,000	40,03,000	37,96,000	38,98,638
Charges on account of Fishery Collections	6,200	6,000	6,200	4,474
Survey and Settlement	9,47,000	9,08,000	9,48,700	8,98,706
Land Records and Agriculture	80,000	71,000	85,300	59,218
Inam Commissioner	15,800	15,000	14,800	9,080
TOTAL PROVINCIAL	49,67,000	50,03,000	48,51,000	48,70,116
LOCAL.				
Allowances to District and Village Officers—				
Village Service Funds	45,83,000	42,00,000	45,60,000	41,24,915
Irrigation Cess Funds	36,000	14,000	37,000	13,541
Road Fund—Badrachellam, etc.	5,000	5,000	5,000	4,130
TOTAL LOCAL	46,24,000	42,19,000	46,02,000	41,42,586
TOTAL	95,91,000	92,22,000	94,53,000	90,12,702

3.—LAND REVENUE—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Charges of District Administration. (*a*)	Rs.	Rs.	Rs.	Rs.
		GENERAL ESTABLISHMENTS.				
		Salaries.				
3	3	Collectors and Magistrates— Special (Ganjam, Vizagapatam and Tanjore) (2,500)[4]	86,400	5,80,000	86,400	5,70,963
16	16	1st Grade (2,333⅓)[4]	4,30,080		4,30,080	
1	1	2nd „ (1,800)[4]	20,736		20,736	
1	1	Collector of Nilgiris (2,000)[4]	23,040		23,040	
13	13	Sub-Collectors (1,166⅔)[4]	1,74,720	3,90,000	1,74,720	3,60,500
2	2	Principal Assistants to the Collectors, etc. (1,166⅔)[4]	26,880		26,880	
18	18	Head Assistant Collectors (768⅓)[4]	1,59,322		1,59,322	
2	2	Special „ „ (768⅓)	17,702		17,702	
2	2	Senior „ „ (768⅓)[4]	17,702		17,702	
		Assistant Collectors passed (560)[4], (385)[4], (358), (250)	75,000	80,000	85,000	79,092
		Deputy Collectors (*b*)—				
1	1	1st Class (700)	8,400	3,24,800	8,400	3,34,638
5	5	2nd „ (600)	36,000		36,000	
11	10	3rd „ (500)	60,000		66,000	
22	22	4th „ (400)	1,05,600		1,05,600	
15	16	5th „ (300)	57,600		54,000	
11	11	6th „ (250)	33,000		33,000	
		Local Allowance to one at Wynaad	1,800		1,800	
			13,33,982		13,46,382	
		Deduct—Probable Savings	*15,942*		*29,342*	
			13,18,040	13,74,800	13,17,040	13,45,193
		Deduct—One-fifth (after deducting Rs. 4,800 for Madras District) transferred to "19 A.—Law and Justice—Courts of Law, Criminal Courts" (Page 44)	*2,62,648*	*2,74,000*	*2,61,068*	*2,67,830*
			10,55,392	11,00,800	10,55,072	10,77,363
		Add—One-third salary of Collector, Sea Customs, Madras, transferred from "9—Customs" (Page 26)	8,960	8,960	8,960	10,198
		„ One-fifth salary of 2 Special Assistant Agents in the Hill Tracts transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (Page 45)	3,540	4,440	3,540	3,245
		Total Salaries, Land Revenue Share	10,67,892	11,14,200	10,67,572	10,90,806
		Establishment.				
22	22	Clerks (200 and over)	55 200	7,48,700	55,200	7,48,283
259	259	Do. (between 50 and 200)	2,29,920		2,29,920	
1,121	1,120	Do. (below 50)	3,23,340		3,23,580	
1,511	1,511	Servants	1,40,514		1,40,514	
		Increase of pay to 1 Huzur and 1 Sub-Divisional Sheristadar	1,380		2,160	
		Local Allowance for Wynaad	1,896	...	1,896	...
		Temporary Establishments for Assistant Collectors, etc.	28,000	49,300	31,000	40,680
			7,80,250		7,84,270	
		Deduct—Probable Savings	*4,250*		*15,270*	
			7,76,000	7,98,000	7,69,000	7,88,963
		„ One-fifth (except on Rs 11,172 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (Page 44)	*1,52,966*	*1,57,360*	*1,51,566*	*1,55,469*
		Add—One-fifth of Establishment of Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (Page 45)	6,23,034	6,40,640	6,17,434	6,33,494
			1,000	1,000	1,000	982
		Total Establishment, Land Revenue Share	6,24,034	6,41,640	6,18,434	6,34,476
		Carried over	16,91,926	17,55,840	16,86,006	17,25,282

(*a*) Under the control of the Commissioners of Land Revenue.

(*b*) The Deputy Collector, Madras, draws a local allowance of Rs. 100 per mensem for the Income Tax work, and the Deputy Collector in charge of Treasury, Calicut, draws Rs. 100 per mensem as Deputy Commissioner of Paper Currency.

3.—LAND REVENUE—*continued.*

DETAILS.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Charges of District Administration—*continued.*	Rs.	Rs.	Rs.	Rs.
GENERAL ESTABLISHMENTS— Brought forward .	16,91,926	17,55,840	16,86,006	17,25,282
Allowances.				
Tentage of Officers	34,000	1,40,000	34,000	1,45,406
Travelling Allowance of Officers	1,00,000		1,00,000	
Ditto of Tahsildars and Dy. Tashildars	...	...	32,550	
Ditto of Establishment . . .	1,37,000	1,50,000	1,25,000	1,52,055
	2,71,000	2,90,000	2,91,550	2,97,461
Deduct—One-fifth transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (Page 44)	*54,200*	*58,000*	*58,310*	*59,436*
	2,16,800	2,32,000	2,33,240	2,38,025
Add—One-fifth Travelling Allowance of Hill Tract Agency, transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (Page 45)	1,800	1,600	1,800	1,672
Total Allowances, Land Revenue Share .	2,18,600	2,33,600	2,35,040	2,39,697
Supplies and Services.				
Telephone Charges	200	200	...	171
Petty Construction and Repairs	70,000	55,000	70,000	61,585
Cost of Land	1,500	520	1,800	436
Charges for Remittance of Treasure within the District	20,000	23,300	19,600	19,756
Law Charges	7,000	6,000	7,000	6,988
Charges for the service of Revenue Processes . .	25,352	22,000	27,192	22,238
Fees for Searches in Registration Office . . .	72,000	1,30,000	37,520	1,19,255
Other items	67,800	66,000	9,500	13,698
	2,63,852	3,03,020	1,72,612	2,44,127
Add—One-fifth of the charges of the Hill Tract Agency, transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (Page 45) . .	2,200	2,500	600	2,604
Total Supplies and Services, Land Revenue Share .	2,66,052	3,05,520	1,73,212	2,46,731
Contingencies.				
Purchase and Repair of Furniture	26,300		30,300	
Hot-weather Charges	4,000		3,500	
Charges for binding Books	6,400		5,400	
Carriage of Stationery and Records	39,400		39,500	
Peons' Belts and Badges	3,100		3,300	
Rents, Rates, and Taxes	18,200		18,200	
Office Expenses and Miscellaneous	68,600		69,800	
	1,66,000	1,78,000	1,70,000	1,79,784
Deduct—One-fifth (except on Rs. 1,160 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (Page 44)	*32,968*	*35,360*	*33,768*	*35,835*
	1,33,032	1,42,640	1,36,232	1,43,949
Add—One-fifth of the Contingencies of the Hill Tract Agency, transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (Page 45)	1,500	1,300	2,900	1,599
	1,34,532	1,43,940	1,39,132	1,45,548
Telegram Charges	15,000	25,000	14,500	26,246
Postage Charges	1,64,000	1,75,000	1,64,000	1 72,147
Total Contingencies, Land Revenue Share .	3,13,532	3,43,940	3,17,632	3,43,941
TOTAL GENERAL ESTABLISHMENTS .	24,90,110	26,38,900	24,11,890	25,55,651
Carried over .	24,90,110	26,38,900	24,11,890	25,55,651

3.—LAND REVENUE—*continued.*

Numbers 1892-93	Numbers 1893-94	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Charges of District Administration—*concluded.*	Rs.	Rs.	Rs.	Rs.
		Brought forward .	24,90,110	26,28,900	24,11,890	25,55,651
		SUB-DIVISIONAL ESTABLISHMENTS.				
		Salaries.				
12	12	Tahsildars (250)	36,000		36,000	
24	24	Do. (225)	64,800		64,800	
40	40	Do. (200)	96,000		96,000	
42	42	Do. (175)	88,200		88,200	
38	39	Do. (150)	70,200		68,040	
4	4	Deputy Tahsildar (150) . . .	7,200		7,200	
1	1	Ditto (125) . . .	1,500		1,500	
51	50	Deputy Tahsildars (120) . . .	72,000		61,200	
115	107	Ditto (100) . . .	1,28,400		96,600	
		Local Allowance for Wynaad . . .	1,800		1,800	
		Deduct—One-fifth (except on Rs 1,800 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (Page 44) . . .	5,66,100	5,36,000	5,21,340	5,35,028
			1,12,860	*1,06,840*	*1,03,908*	*1,04,638*
		Add—One-fifth salaries of Sub-Magistrates of Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (Page 45) . .	4,53,240	4,29,160	4,17,432	4,30,390
		Add—One-fifth cost of new Sub-Magistrates. Do. Do. (Page 45) .	4,824	4,100	4,824	4,100
			44,600	18,000	50,000	272
					4,72,256	
		Deduct—Probable Savings . . .			*7,500*	
		Total Salaries, Land Revenue Share .	5,02,664	4,51,260	4,64,756	4,34,762
		Establishment.				
2,101	2,019	Clerks (below 200)	4,57,914	10,62,000	4,81,614	10,60,501
616	620	Revenue Inspectors (20 to 30) . .	2,76,540		2,76,060	
4,957	4,970	Servants	3,60,948		3,55,314	
		Local Allowance for Wynaad . .	5,550		4,548	
			11,00,952		11,17,536	
		Deduct—Probable Savings	*37,052*		*43,876*	
		Deduct—One-fifth (except on Rs. 10,020 for Madras District) transferred to "19A.—Law and Justice, Courts of Law, Criminal Courts" (Page 44) . .	10,63,900	10,62,000	10,73,660	10,60,501
			2,10,776	*2,10,400*	*2,12,368*	*2,12,100*
		Add—One fifth of Establishment of Hill Tract Magistrates (Page 45)	8,53,124	8,51,600	8,61,292	8,48,401
			2,376	2,100	1,776	2,177
		Total Establishment, Land Revenue Share .	8,55,500	8,53,700	8,63,068	8,50,578
		TOTAL SUB-DIVISIONAL ESTABLISHMENTS .	13,58,164	13,04,960	13,27,824	12,85,340
		AMINDEVI COIR ESTABLISHMENT.				
		Establishment.				
1	1	Manager	840		840	
2	2	Clerks	306		306	
13	13	Servants	1,140		1,140	
		Total Establishment .	2,286		2,286	
		Supplies and Services.				
		Coir Charges	31,300		27,300	
		TOTAL AMINDEVI COIR ESTABLISHMENT .	33,586	28,000	29,586	33,260
		LOCAL FUND ESTABLISHMENTS IN COLLECTORS' OFFICES.				
		District Audit Clerks, etc. . . .	28,000	25,400	18,000	18,356
		HOSPITAL CHARGES				
		Apothecaries (*a*)	8,100	5,200	8,760	5,638
		Hospital Assistants (*a*)				
		Travelling Allowance of Hospital Assistants	990	1,000	1,030	1,122
		Medical Contingencies . . .	210	100	210	167
			9,300	6,300	10,000	6,927
		Deduct—One-fifth transferred to "19 A.—Law and Justice—Courts of Law, Criminal Courts" (Page 45)	*1,860*	*1,260*	*2,000*	*1,385*
		Add—One-fifth salaries, etc., of Medical subordinates of Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (Page 45)	7,440	5,040	8,000	5,542
			700	700	700	489
		TOTAL HOSPITAL CHARGES, LAND REVENUE SHARE .	8,140	5,740	8,700	6,031
		Total Charges of District Administration .	39,18,000	40,03,000	37,96,000	38,98,638

(*a*) Numerical strength should be given in future.

3.—LAND REVENUE—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Survey and Settlement.				
		REVENUE SURVEYS. (a)				
		CONTROLLING OFFICE.				
		Salaries.				
1	1	Superintendent, Revenue Survey (1,800)	21,600		21,600	
1	1	Deputy Superintendent, Revenue Survey (750)	9,000		9,000	
2	2	Assistant Superintendents, Madras Survey, 3rd class (350) (300)	7,800		7,800	
		Total Salaries	38,400	42,800	38,400	38,658
		Establishment.				
		General Department.				
2	2	Clerks (200 and over)	5,400		5,400	
57	57	Clerks (below 200)	22,000		21,996	
17	16	Servants	1,390		1,464	
		Lithographic Department.				
49	49	Draughtsmen	12,840		12,840	
29	27	Printers	6,780		6,900	
68	41	Servants	3,850		5,940	
		Total Establishment	52,260	62,000	54,540	61,564
		Allowances.				
		House-rent Allowance of a Deputy and Assistant Superintendents	3,120	2,800	720	2,247
		Travelling Allowance of Officers	2,500	2,500	2,500	2,136
		Ditto of Establishment	1,000	1,300	1,000	1,633
		Total Allowances	6,620	6,600	4,220	6,016
		Supplies and Services.				
		Telephone Charges	200	200	...	200
		Purchase and Repairs of Instruments	2,000	4,600	2,000	4,225
		Other items	1,400		1,600	
		Total Supplies and Services	3,600	4,800	3,600	4,425
		Contingencies.				
		Rents, Rates, and Taxes	3,740	3,360	3,740	3,360
		Purchase and Repair of Furniture	200	8,640	200	7,330
		Hot and Cold Weather Charges	300		300	
		Telegram Charges	150		150	
		Postage Charges	600		720	
		Office Expenses and Miscellaneous	4,130		4,130	
		Total Contingencies	9,120	12,000	9,240	10,690
		TOTAL CONTROLLING OFFICE	1,10,000	1,28,200	1,10,000	1,21,353
		SURVEY PARTIES.				
		Salaries.				
		Deputy Superintendents—				
2	2	1st class (1,100)	26,400	95,000	26,400	
3	3	2nd „ (750)	27,000		27,000	
		Assistant Superintendents—				
2	2	1st class (550)	13,200		13,200	
4	4	2nd „ (425)	20,400		20,400	
4	4	3rd „ (300)	14,400		14,400	
1	1	Deputy Collector	3,000	3,000	3,000	
		Total Salaries	1,04,400	98,000	1,04,400	98,826
		Establishment.				
8	8	Clerks (200 and over)	21,600		21,600	
960	926	Surveyors (below 200)	2,09,300		2,01,660	
74	105	Clerks (below 20)	25,740		20,820	
791	903	Servants	47,540		53,730	
		Total Establishment	3,04,180	2,82,000	2,97,810	2,73,964
		Allowances.				
		Travelling Allowance of Officers	13,220	11,000	14,890	10,899
		Ditto of Establishment	10,500	12,500	13,100	11,251
		Allowances and Rewards to Village Accountants	7,200		10,200	
		Total Allowances	30,920	23,500	38,190	22,150
		Carried over	4,39,500	4,03,500	4,40,400	3,94,940
			1,10,000	1,28,200	1,10,000	1,21,353

(a) Under the control of the Superintendent of Revenue Survey.

3.—LAND REVENUE—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Survey and Settlement—*continued.*				
		REVENUE SURVEYS—*continued.*				
		Brought forward	1,10,000	1,28,200	1,10,000	1,21,353
		SURVEY PARTIES—Brought forward	4,39,500	4,03,500	4,40,400	3,94,940
		Supplies and Services.				
		Petty Construction and Repairs	700	600	420	108
		Boundary Pillars	14,100	38,000	15,000	41,310
		Measurers and hired labourers	25,120		18,600	
		Law Charges	100		100	
		Purchase and Repair of Instruments, etc.	2,430		3,150	
		Total Supplies and Services	42,450	38,600	37,270	41,418
		Contingencies.				
		Rents, Rates, and Taxes	1,700	1,500	1,560	1,440
		Postage Charges	2,000	2,000	2,970	1,807
		Telegram Charges	180	200	310	191
		Office Expenses and Miscellaneous	4,170	6,000	7,490	5,720
		Total Contingencies	8,050	9,700	12,330	9,158
		TOTAL SURVEY PARTIES	4,90,000	4,51,800	4,90,000	4,45,516
		TOTAL REVENUE SURVEYS	6,00,000	5,80,000	6,00,000	5,66,869
		REVENUE SETTLEMENT. (a)				
		CONTROLLING OFFICE.				
		Salaries.				
		Portion of the salaries of Commissioners of Land Revenue transferred from 18.—General Administration—Board of Revenue, etc. (Page 36)	38,160	40,000	38,160	42,269
1	1	Secretary to Commissioner of Revenue Settlement, Land Records and Agriculture (1,000)	12,000	12,000	12,000	12,819
		Total Salaries	50,160	52,000	50,160	55,088
		Establishment.				
2	2	Clerks (200 and over)	7,200	18,800	7,200	17,940
21	21	Do. (below 200)	9,240		9,240	
16	10	Servants	1,770		1,770	
		Temporary Establishment for preparation of Settlement Registers and Accounts	7,000	7,200	8,000	11,594
		Total Establishment	25,210	26,000	26,210	29,534
		Allowances.				
		Fixed Tentage	2,000	3,000	3,000	3,436
		Travelling Allowance of Officers				
		Ditto of Establishment	350	400	350	425
		Total Allowances	2,350	3,400	3,350	3,861
		Supplies and Services.				
		Binding Settlement Registers and Mounting Maps	800	600	800	406
		Contingencies.				
		Rents, Rates, and Taxes	...	...	330	...
		Postage Charges	900	1,000	600	998
		Telegram Charges	150	250	150	254
		Office Expenses and Miscellaneous	5,930	5,750	1,400	1,468
		Total Contingencies	6,980	7,000	2,480	2,720
		TOTAL CONTROLLING OFFICE	85,500	89,000	83,000	91,609
		SETTLEMENT PARTIES.				
		Salaries.				
		Deputy Commissioners—				
2	2	1st Grade (1,100)	26,400		26,400	
2	2	2nd Grade, (750)	18,000		18,000	
1	1	Special Assistant Commissioner (1,300—150—1,900)[6]	16,000		18,432	
2	1	Assistant Commissioner (550)	6,600		11,700	
		Total Salaries	67,000	67,000	74,532	66,891
		Establishment.				
5	5	Clerks (200 and over)	15,000	35,000	15,000	34,079
46	44	Do. (below 200)	14,904		15,444	
194	194	Classifiers and Clerks (below 200)	61,956	67,000	61,956	65,855
252	249	Servants	19,980		20,220	
		Temporary Establishment for preparation of Settlement Registers and Accounts	60,000	53,000	57,000	55,276
		Total Establishment	1,71,840	1,55,000	1,69,620	1,55,210
		Carried over	2,38,840	2,22,000	2,44,152	2,22,101
			85,500	89,000	83,000	91,609

(a) Under the control of the Commissioner of "Revenue Settlement, Land Records and Agriculture."

3.—LAND REVENUE—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Survey and Settlement—*concluded.*				
		REVENUE SETTLEMENT—*continued.*				
		Brought forward	85,500	89,000	83,000	91,609
		SETTLEMENT PARTIES—Brought forward	2,38,840	2,22,000	2,44,152	2,22,101
		Allowances.				
		Tentage of Officers	600	5,500	600	6,110
		Travelling Allowance of Officers	7,400		7,600	
		Ditto of Establishment	5,500	3,500	5,000	4,377
		Total Allowances.	13,500	9,000	13,200	10,487
		Supplies and Services.				
		Cost of Instruments, etc.	1,000	500	...	536
		Contingencies.				
		Rents, Rates, and Taxes	3,540	3,300	3,480	3,297
		Postage Charges	1,260	1,200	1,070	1,059
		Telegram Charges	118	100	116	62
		Office Expenses and Miscellaneous	3,242	2,900	3,682	2,686
		Total Contingencies	8,160	7,500	8,348	7,104
		TOTAL SETTLEMENT PARTIES	2,61,500	2,39,000	2,65,700	2,40,228
		TOTAL REVENUE SETTLEMENT	3,47,000	3,28,000	3,48,700	3,31,837
		Total Survey and Settlement	9,47,000	9,08,000	9,48,700	8,98,706
		Land Records and Agriculture.				
		ESTABLISHMENT FOR PREPARING REVENUE AND AGRICULTURAL STATISTICS. (*a*)				
		Establishment.				
1	1	Clerk (250)	3,000		3,000	
25	25	Do. (below 200)	15,480		15,480	
8	8	Servants	852		852	
		Total Establishment	19,332	19,300	19,332	19,535
		Allowances.				
		Travelling Allowance	400	700	300	456
		Contingencies.				
		Rents, Rates, and Taxes	...	...	158	...
		Postage Charges	1,300	1,300	1,300	864
		Telegram Charges	1,300	1,200	700	1,512
		Office Expenses and Miscellaneous	1,668	1,600	1,710	979
		Total Contingencies	4,268	4,100	3,868	3,355
		TOTAL ESTABLISHMENT FOR STATISTICS	24,000	24,100	23,500	23,346
		AGRICULTURAL SERVICES.				
		Salaries.				
1	1	Deputy Director, Land Records and Agriculture (Agricultural Branch)	12,000	12,000	12,000	...
1	...	Agricultural Expert	...	...	6,000	...
1	1	Deputy Director, Land Records and Agriculture (Land Records Branch)	14,790	12,200	15,200	...
		Total Salaries	26,790	24,200	33,200	16,090
		Establishment.				
1	1	Sub-Assistant Director of Land Records and Agriculture	2,950		2,830	
3	3	Clerks	1,260		1,260	
3	3	Servants	252		252	
		Temporary Establishment	58		58	
		Establishment of the Deputy Director of Land Records and Agriculture (Land Records Branch)	2,004		3,000	
		Total Establishment	6,524	5,000	7,400	4,716
		Allowances.				
		Travelling Allowance	7,120	2,500	6,100	1,320
		Contingencies.				
		House rent	240		240	...
		Purchase of Periodicals	100		100	...
		Postage and Telegram Charges	165		110	75
		Office Expenses and Miscellaneous	861		350	617
		Total Contingencies	1,366	800	800	692
		TOTAL AGRICULTURAL SERVICES	41,800	32,500	47,500	22,818
		Carried over	65,800	56,600	71,000	45,164

(*a*) Under the control of the Commissioner of "Revenue Settlement, Land Records and Agriculture."

3.—LAND REVENUE—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Land Records and Agriculture—*continued.*				
		Brought forward .	65,800	56,600	71,000	46,164
		IRRIGATION ACCOUNTS DEPARTMENT.				
		Establishment.				
17	17	Clerks	5,340	6,400	5,340	6,274
6	6	Servants	660		660	
		Temporary Establishment . . .	465		465	
		Total Establishment. .	6,465	6,400	6,465	6,274
		Allowances.				
		Travelling Allowances	100	100	100	146
		Contingencies.				
		Rents, Rates, and Taxes . .	...	...	107	...
		Postage and Telegram Charges . .	300	300	300	369
		Office Expenses and Miscellaneous . .	235	400	228	270
		Total Contingencies .	535	700	635	639
		TOTAL IRRIGATION ACCOUNTS DEPARTMENT	7,100	7,200	7,200	7,059
		DISTRICT ANALYSIS ESTABLISHMENT (for preparation of Analytical Accounts of Districts).				
		Establishment.				
7	7	Agricultural Inspectors	6,000	6,000	6,000	5,395
		Allowances.				
		Travelling Allowances	900	1,100	900	577
		Contingencies.				
		Office Expenses and Miscellaneous . . .	200	100	200	23
		TOTAL DISTRICT ANALYSIS ESTABLISHMENT .	7,100	7,200	7,100	5,995
		Total Land Records and Agriculture .	80,000	71,000	85,300	59,218
		Inam Commissioner.				
		CENTRAL OFFICE ESTABLISHMENT.				
		Establishment.				
6	3	Clerks	4,800	5,200	4,800	4,998
3	3	Servants	348		348	
		Temporary Establishment . . .	2,044	1,800	1,000	984
		Total Establishment .	7,192	7,000	6,148	5,982
		Contingencies.				
		Office Expenses and Miscellaneous . .	360	300	360	313
		TOTAL CENTRAL OFFICE ESTABLISHMENT .	7,552	7,300	6,508	6,295
		SPECIAL DEPUTY COLLECTOR'S ESTABLISHMENT.				
		Salaries.				
1	1	Special Deputy Collector (250) . .	3,000	3,000	3,000	1,261
		Establishment (Temporary).				
		Clerks	3,000	2,700	3,000	988
		Servants				
		Allowances.				
		Travelling Allowances	2,000	1,700	2,000	428
		Contingencies.				
		Office Expenses and Miscellaneous . . .	248	300	292	108
		TOTAL SPECIAL DEPUTY COLLECTOR'S ESTABLISHMENT .	8,248	7,700	8,292	2,785
		Total Inam Commissioner .	15,800	15,000	14,800	9,080

5.—SALT. (a)

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Salaries, Establishments and Contingencies . .	23,28,900	21,85,000	22,81,840	21,47,880
Salt Purchase and Freight	5,61,100	3,10,000	5,36,160	3,19,484
	28,90,000	24,95,000	28,18,000	24,67,364
Deduct—Amount chargeable to "7—Excise" (Page 25)	*6,59,000*	*5,70,000*	*6,71,000*	*5,60,176*
TOTAL .	22,31,000	19,25,000	21,47,000	19,07,188
IMPERIAL .	16,04,000	13,96,000	15,26,000	18,23,821
PROVINCIAL .	6,27,000	5,29,000	6,21,000	83,367

(a) The Expenditure is controlled by the Commissioner of Salt Abkari and Separate Revenue.

DETAILS.

Numbers. 1892-93.	Numbers. 1893-94.	Salaries, Establishments and Contingencies.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		SALARIES.				
		Portion of the salaries of Commissioners of Land Revenue transferred from 18.—General Administration, Board of Revenue, etc. (Page 36)	38,160	40,000	38,160	42,269
1	1	Secretary to the Commissioner (1,500—60—1,800)[4]	17,280	15,500	20,790	18,831
3	3	Deputy Commissioners (1,400), 2 (1,240) .	48,000	45,500	48,000	49,294
12	12	Assistant Commissioners 2 (800), 2 (700), 2 (600), 6 (500)	86,400	89,000	87,600	88,415
1	1	Assistant Secretary (600)	7,200		6,000	
61	68	Inspectors	2,46,600	1,90,000	2,20,800	1,67,443
107	101	Assistant Inspectors (below 200) . .	1,81,800	1,90,000	1,95,300	2,07,869
478	538	Sub-Inspectors	2,80,200	2,10,000	2,48,000	1,81,228
			9,05,640			
		Deduct—Probable savings .	*85,410*			
		TOTAL SALARIES .	8,20,230	7,80,000	8,64,650	7,55,349
		ESTABLISHMENT.				
		Commissioner's Deputy Commissioners' and Assistant Commissioners' establishments.				
116	123	Clerks (below 200)	68,920		67,650	
148	153	Servants				
		Temporary Establishment . . .				
		Establishment in the Chemical Examiner's Office for salt tests	1,620		1,460	
		Circle and Factory Establishments.				
147	236	Clerks (below 200)	6,18,720		5,64,160	
		Servants				
41	41	Saltpetre Amins	6,620		6,600	
103	182	Servants (Fish-curing Establishment) .	18,830		11,840	
		Servants, Temporary Establishment (Factory and Fish-curing) . . .	88,790		50,000	
		Additional Establishment for the new factories	5,000		...	
		Total Circle and Factory Establishments .	7,37,960		6,32,600	
		Abkari Establishment.				
		Servants (Guarding Establishment) .				
		Temporary Establishment—				
		Assistant Inspectors and Sub-Inspectors				
		Clerks	46,250		1,13,640	
		Servants				
		Additional Establishment for the Tree Tax system	5,000			
		Total Abkari Establishment .	51,250		1,13,640	
		TOTAL ESTABLISHMENT .	8,59,750	7,50,000	8,15,350	7,16,711
		Deduct—Probable savings .	*56,000*			
			803,750			
		Carried over .	16,23,980	15,30,000	16,80,000	14,72,060

5.—SALT—*continued.*

DETAILS.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Salaries, Establishments and Contingencies—*contd.*				
Brought forward	16,23,980	15,30,000	16,80,000	14,72,060
ALLOWANCES.				
Travelling Allowance	1,05,080	1,00,000	94,750	97,984
House-rent Allowance of Assistant Commissioners				
House-rent Allowance of Inspectors and Assistant Inspectors	6,120	6,000	6,120	5,690
TOTAL ALLOWANCES	1,11,200	1,06,000	1,00,870	1,03,674
SUPPLIES AND SERVICES. DIVIDED HEADS.				
Registration Charges	6,700	6,000	5,730	5,187
Law Charges	1,500	500	1,340	319
Rewards	1,24,000	1,24,000	94,800	1,11,603
Freight and other Charges for Export and Import of Salt	61,100	60,000	50,600	1,12,906
Cost, Freight, etc., of Spirits	...	...	...	10
Charges for destroying Spontaneous Salt	900	600	640	699
Remittance Charges	1,200	1,100	1,330	1,071
Charges for examining Salt Heaps	5,000	5,000	3,950	5,288
Charges for conveying Salt to French Government	7,000	5,000	7,350	6,232
Charges for conveying Salt to Fish-curing Yards	18,500	17,000	16,150	18,180
Boat Charges	1,000	500	470	495
Arms, Accoutrements and Ammunitions	14,300	25,000	24,450	2,026
Purchase, Repair and Carriage of Tents	19,100	23,300	23,540	21,281
Petty Construction and Repairs	1,44,400	1,06,000	69,000	1,15,977
Other items, including Compensation for suppression of Manufacture of Salt	38,020	50,000	32,440	31,382
	4,42,720	4,24,000	3,31,790	4,32,656
SUPPLIES AND SERVICES—PROVINCIAL.				
Licensee's Work.				
Petty Construction and Repairs	93,000	64,000	1,12,000	83,367
TOTAL SUPPLIES AND SERVICES	5,35,720	4,88,000	4,43,790	5,16,023
CONTINGENCIES.				
Postage Charges	24,200	24,000	22,900	22,165
Telegram Charges	2,900	2,500	3,420	2,324
Rents, Rates, and Taxes	3,860	3,800	3,920	3,799
Office Expenses and Miscellaneous	27,040	30,700	26,940	27,835
TOTAL CONTINGENCIES	58,000	61,000	57,180	56,123
Total Salaries, Establishments and Contingencies	23,28,900	21,85,000	22,81,840	21,47,880
Salt Purchase and Freight.				
Rents, Rates, and Taxes	4,500	4,500	4,400	4,452
Purchase of Salt	2,95,300	1,80,000	2,64,760	1,73,252
Conveying and storing Salt	46,000	13,500	22,810	16,181
Cost and Repair of Salt-weighing Machines	7,900	7,000	22,880	13,506
Cost of gathering Spontaneous Salt	3,000	3,000	3,100	144
Petty Works for Manufacture and Storage of Salt	1,93,600	90,000	2,07,000	1,00,272
Sundry Miscellaneous Charges	10,800	12,000	11,210	11,677
Total Salt Purchase and Freight	5,61,100	3,10,000	5,36,160	3,19,484

6.—STAMPS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Superintendence	21,810	22,000	21,600	20,613
Charges for the Sale of General Stamps	1,08,690	1,14,800	1,05,400	1,08,252
Charges on Sale of Court-fees Stamps	44,500	46,200	41,000	41,883
Stamp Paper supplied from Central Stores	85,000	84,000	84,000	...
TOTAL	2,60,000	2,67,000	2,52,000	1,70,748
IMPERIAL SHARE—ONE-FOURTH	65,000	67,000	63,000	42,687
PROVINCIAL SHARE—THREE-FOURTHS	1,95,000	2,00,000	1,89,000	1,28,061

DETAILS.

Numbers. 1892-93	Numbers. 1893-94		Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Superintendence.	Rs.	Rs.	Rs.	Rs.
		Establishment.				
1	1	Assistant Superintendent (500)	6,000	6,000	6,000	4,839
17	17	Clerks (less than 200)	7,380	10,300	7,380	10,175
26	26	Servants	2,920		2,920	
		Total Establishment	16,300	16,300	16,300	15,014
		Supplies and Services.				
		Freight on Europe Stores	650	700	600	683
		Contingencies.				
		Rents, Rates, and Taxes	290	290	290	291
		Postage Charges	200	200	230	210
		Telegram Charges	70	50	60	73
		Office Expenses and Miscellaneous	4,300	4,460	4,120	4,342
		Total Contingencies	4,860	5,000	4,700	4,916
		Total Superintendence	21,810	22,000	21,600	20,613
		Charges for the Sale of General Stamps.				
		PRESIDENCY TOWN.				
		Establishment.				
2	2	Salaried Vendors in the High Court and Small Cause Court, Madras	1,380	2,440	1,380	2,533
2	2	Clerks in Collector's Office, Madras	600		600	
5	5	Servants ditto	456		456	
		Total Establishment	2,436	2,440	2,436	2,533
		Allowances.				
		Discount on Sale of General Stamps	3,000	3,300	3,150	3,250
		Contingencies.				
		Office Expenses and Miscellaneous	54	50	24	63
		TOTAL PRESIDENCY TOWN	5,490	5,790	5,610	5,846
		DISTRICT CHARGES.				
		Allowances.				
		Discount on Sale of General Stamps	1,00,200	1,06,000	97,000	99,777
		Contingencies.				
		Postage Charges	3,000	3,010	2,790	2,629
		Office Expenses and Miscellaneous				
		TOTAL DISTRICT CHARGES	1,03,200	1,09,010	99,790	1,02,406
		Total Charges for the Sale of General Stamps	1,08,690	1,14,800	1,05,400	1,08,252
		Charges on Sale of Court-fees Stamps.				
		Discount on Court-fees Stamps	31,300	33,000	30,500	31,544
		Charges on account of Stamp Paper for copies	13,200	13,200	10,500	10,339
		Total Charges on Sale of Court-fees Stamps	44,500	46,200	41,000	41,883

7.—EXCISE.

	Budget Estimate, 1893-94	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92
	Rs.	Rs.	Rs.	Rs.
Collectors', Commissioners', and Cantonment Magistrates' Establishments—				
Portion of the Combined Salt and Excise Establishment charged under this head (Page 23)	6,59,000	5,70,000	6,71,000	5,60,176
Opium				623
TOTAL	6,59,000	5,70,000	6,71,000	5,60,799
IMPERIAL SHARE—THREE-FOURTHS	4,94,000	4,28,000	5,03,000	4,20,599
PROVINCIAL SHARE—ONE-FOURTH	1,65,000	1,42,000	1,68,000	1,40,200

9.—CUSTOMS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Provincial.	Rs.	Rs.	Rs.	Rs.
Sea Customs, Salaries, Establishment and Contingencies	1,57,000	1,59,500	1,49,100	1,47,364
Land Customs, Salaries, Establishment and Contingencies	15,000	12,500	13,900	10,742
TOTAL	1,72,000	1,72,000	1,63,000	1,58,106

Details.

Numbers. 1892-93	Numbers. 1893-94		Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Sea Customs, Salaries, Establishment and Contingencies.	Rs.	Rs.	Rs.	Rs.
		MADRAS.				
		Salaries.				
1	1	Collector (*a*) (2,333⅓)[4]	26,880	26,880	26,880	30,593
		Deduct—One-third transferred to "3.—Land Revenue, Charges of District Administration" (page 16)	*8,960*	*8,960*	*8,960*	*10,198*
			17,920	17,920	17,920	20,395
1	1	Deputy Collector (500)	6,000	7,140	6,000	7,900
		Local Allowance	1,140		1,140	
		Total Salaries, Customs' Share	25,060	25,060	25,060	28,295
		Establishment.				
43	45	Clerks (below 200)	20,280	26,800	18,000	24,330
70	71	Servants	7,800		7,704	
1	1	Preventive Officer (70)	840	840	840	808
		Chemical Examiner's Office (Temporary)	...	320	1,296	1,223
		Total Establishment	28,920	27,960	27,840	26,361
		Allowances.				
		Travelling and Tentage Allowance	50	50	50	282
		Conveyance Allowance	300	300	300	106
		Total Allowances	350	350	350	388
		Supplies and Services.				
		Fees to Clerks for working out of office hours	3,000	5,500	1,330	3,264
		Contingencies.				
		Rents, Rates, and Taxes	3,200	3,200	3,000	3,233
		Postage Charges	100	100	100	90
		Telegram Charges	20	10	20	4
		Office Expenses and Miscellaneous	1,940	2,820	1,300	1,935
		Total Contingencies	5,260	6,130	4,420	5,262
		TOTAL MADRAS	62,590	65,000	59,000	63,570
		OUT PORTS.				
		Establishment.				
59	59	Superintendents and Assistant Superintendents	32,100	32,100	32,100	32,191
83	85	Clerks	18,036	36,600	17,880	36,873
276	285	Servants	20,034		19,146	
		Temporary Establishment	700	800	1,324	1,011
		Total Establishment	70,870	69,500	70,450	70,075
		Allowances.				
		Travelling Allowance	700	700	666	694
		Supplies and Services.				
		Fees to Clerks for working out of office hours	8,710	15,200	9,306	6,183
		Rewards	211	...	210	...
		Petty Construction and Repairs	9,491	3,000	4,325	3,052
		Other items	190	2,200	280	244
		Telephone Charges	...			42
		Total Supplies and Services	18,602	20,400	14,121	9,521
		Carried over	90,172	90,000	85,237	80,290
			62,590	65,000	59,000	63,570

(*a*) Draws a local allowance of Rs. 200 per mensem as Protector of Emigrants.

9.—CUSTOMS—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Sea Customs, Salaries, etc.—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward	62,590	65,000	59,000	63,570
OUT PORTS—Brought forward	90,172	90,600	85,237	80,290
Contingencies.				
Rents, Rates, and Taxes	1,738	1,600	1,768	1,635
Telegram Charges	230	100	265	99
Office Expenses and Miscellaneous	2,270	2,200	2,830	1,770
Total Contingencies	4,238	3,900	4,863	3,504
TOTAL OUT PORTS	94,410	94,500	90,100	83,794
Total Sea Customs, Salaries, Establishment and Contingencies	1,57,000	1,59,500	1,49,100	1,47,364
Land Customs, Salaries, Establishment and Contingencies.				
Numbers. 1892-93. / 1893-94.				
Establishment.				
17 / 17 Superintendents	5,064		5,064	
8 / 12 Clerks (below 50)	2,220		1,500	
37 / 39 Servants	2,352		2,424	
			8,988	
Deduct—Probable Savings			*216*	
Total Establishment	9,636	9,300	8,772	9,029
Allowances.				
Travelling Allowance	130	} 200	120	93
Night Allowance	408			
Supplies and Services.				
Rewards	50		...	...
Petty Construction and Repairs	3,565		3,900	706
Other items	45		45	123
Total Supplies and Services	3,660	1,800	3,945	829
Contingencies.				
Rents, Rates, and Taxes	200	200	200	196
Telegram Charges	26	} 1,000	{ 25	} 595
Office Expenses and Miscellaneous	940		838	
Total Contingencies	1,166	1,200	1,063	791
Total Land Customs, Salaries, Establishment and Contingencies	15,000	12,500	13,900	10,742

10.—ASSESSED TAXES.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Collection of Income Tax—	Rs.	Rs.	Rs.	Rs.
Deputy Collector, Madras (allowance 100)	1,200	1,200	1,200	1,525
Clerks	} 14,200	11,900	12,000	11,177
Servants				
Commission paid to private individuals	2,740	2,600	2,660	2,521
Contingencies	810	300	250	262
Travelling Allowances	510	460	350	346
Wynaad Allowance	120	140	120	94
Conveyance Allowance	420	400	420	364
TOTAL	20,000	17,000	17,000	16,289
IMPERIAL SHARE—ONE-HALF	10,000	9,000	9,000	8,145
PROVINCIAL SHARE—ONE-HALF	10,000	8,000	8,000	8,144

11.—FOREST.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
A.—Conservancy and Works	8,50,000	6,93,000	7,98,000	7,19,931
B.—Establishments	7,74,000	6,97,000	8,10,000	5,93,384
TOTAL	16,24,000	13,90,000	16,08,000	13,13,315
IMPERIAL SHARE—ONE-HALF	8,12,000	6,95,000	8,04,000	...
PROVINCIAL SHARE—ONE-HALF	8,12,000	6,95,000	8,04,000	(a) 13,13,315

(a) The whole.

II.—FOREST

Details.	Budget Estimate, 1893-94. Northern Circle.	Central Circle.	Southern Circle.	Total.
	Rs.	Rs.	Rs.	Rs.
A.—Conservancy and Works.				
I.—Timber and other Produce removed from the Forests by Government Agency	25,470	86,920	1,22,214	2,34,604
II.—Timber and other Produce removed from the Forests by Consumers or Purchasers	28,090	26,100	21,043	75,233
III.—Confiscated Drift and Waif Wood	2,300	410	172	2,882
V.—Rent of Leased Forests and Payments to Shareholders in Forests managed by Government	10,000	10	7,960	17,970
VI.—Live and Dead Stock	4,610	2,190	29,537	36,337
VII.—Communications and Buildings	40,400	40,330	58,299	1,39,029
VIII.—Demarcation, Improvement, and Extension of Forests	60,350	1,84,085	88,935	3,33,370
IX.—Miscellaneous	2,780	4,405	3,390	10,575
Total A.—Conservancy and Works	1,74,000	3,44,450	3,31,550	8,50,000
B.—Establishments.				
Salaries.				
(a) Conservators—				
1st Grade (1,250—50—1,500)	16,200	19,200	13,200	48,600
2nd „ (1,000—50—1,250)				
(b) Superior Officers—				
Examiner of Forest Accounts (900)				
Deputy Conservators—				
1st Grade (900)				
2nd „ (800)				
3rd „ (650)				
4th „ (550)				
Assistant Conservators—				
1st Grade (450)	71,600	71,600	73,500	2,16,700
2nd „ (350)				
3rd „ (250)				
Special Forest Settlement Officers (500)				
Sub-Assistant Conservators—				
1st Grade (200)				
2nd „ (150)				
In Forest School, Dera Dun	87,800	90,800	86,700	2,65,300
For Deputation and Promotion of Officers	900	900	900	2,700
Total Salaries	88,700	91,700	87,600	2,68,000
Establishment.				
(c) Subordinate Forest and Depôt Establishment— (Below 200.)				
Rangers				
Foresters	53,200	73,800	61,400	1,88,400
Forest Guards				
Native Doctors				
(d) Office Establishments— (Below 200.)				
Clerks				
Servants				
Forest Establishment in Board's Office	42,031	46,035	42,434	1,30,500
Examiner's Office Establishment				
Total Establishment	95,231	1,19,835	1,03,834	3,18,900
Allowances.				
Travelling Allowances—				
(a) Conservators	3,500	3,000	3,000	9,500
(b) Superior Officers	17,400	21,800	15,220	54,420
(c) Subordinate Forest and Depôt Establishments	17,300	22,400	20,800	60,500
(d) Office Establishments	8,200	7,100	4,400	19,700
Total Allowances	46,400	54,300	43,420	1,44,120
Contingencies.				
(a) Stationery	120	180	150	450
(b) Carriage of Tents and Records	1,910	2,720	2,015	6,645
(c) Rents, Rates, and Taxes	1,280	685	929	2,894
(d) Official Postage	3,350	5,100	4,140	12,590
(e) Sundries	5,840	8,275	6,286	20,401
Total Contingencies	12,500	16,960	13,520	42,980
Total B.—Establishments	2,42,831	2,82,795	2,48,374	7,74,000

Numbers. 1892-93. N. C.	C. C.	S. C.	1893-94. N. C.	C. C.	S. C.
34			34		
22	32	28	22	32	28
342	483	358	342	483	358
63	77	71	63	77	71
127	148	136	127	148	136

—*continued.*

Revised Estimate, 1892-93.				Budget Estimate, 1892-93.				Accounts, 1891-92.		
Northern Circle.	Central Circle.	Southern Circle.	TOTAL.	Northern Circle.	Central Circle.	Southern Circle.	TOTAL.	Northern Circle.	Southern Circle.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
12,750	60,370	1,01,660	1,74,780	16,150	71,405	1,16,345	2,03,900	55,599	1,08,102	1,63,701
28,290	24,750	22,850	75,890	25,100	26,350	21,450	72,900	37,449	38,902	76,351
1,975	380	147	2,502	1,975	380	145	2,500	2,848	297	3,145
10,000	10	8,000	18,010	10,000	10	7,990	18,000	10,000	8,550	18,550
4,920	2,760	19,945	27,625	4,500	4,400	20,000	28,900	19,937	29,429	49,366
15,600	20,000	47,195	82,795	35,450	31,500	57,250	1,24,200	25,840	46,657	72,497
42,550	1,24,120	1,21,980	2,88,650	54,950	1,32,370	1,45,880	3,33,200	65,066	2,67,543	3,32,609
2,525	4,530	15,693	22,748	2,875	6,585	4,940	14,400	1,511	2,201	3,712
1,18,610	2,36,920	3,37,470	6,93,000	1,51,000	2,73,000	3,74,000	7,98,000	2,18,250	5,01,681	7,19,931
13,200	19,200	16,200	48,600	} 13,200	19,200	16,200	48,600	12,495	23,861	36,356
54,850	77,450	68,000	2,00,300	54,800	74,400	80,800	2,10,000	66,696	1,12,354	1,79,050
68,050	96,650	84,200	2,48,900	68,000	93,600	97,000	2,58,600			
400	400	400	1,200	1,200	1,200	2,500	4,900			
68,450	97,050	84,600	2,50,100	69,200	94,800	99,500	2,63,500	79,191	1,36,215	2,15,406
47,750	72,250	62,900	1,82,900	67,500	90,900	76,600	2,35,000	63,514	96,433	1,59,947
27,500	36,400	33,060	96,960	38,800	45,900	43,300	1,28,000	33,090	53,270	86,360
75,250	1,08,650	95,960	2,79,860	1,06,300	1,36,800	1,19,900	3,63,000	96,604	1,49,703	2,46,307
3,500	3,500	3,000	10,000	3,000	3,000	3,000	9,000	2,110	3,242	5,352
11,910	20,600	13,780	46,290	13,200	17,500	17,300	48,000	13,794	22,250	36,044
13,950	18,450	15,050	47,450	17,400	22,400	21,200	61,000	18,664	29,519	48,183
5,900	5,550	3,780	15,230	6,500	7,600	5,900	20,000	5,829	7,327	13,156
35,260	48,100	35,610	1,18,970	40,100	50,500	47,400	1,38,000	40,397	62,338	1,02,735
80	155	140	375	150	140	110	400	25	8	33
1,700	2,605	1,890	6,195	1,860	2,235	1,905	6,000	1,642	2,845	4,487
1,180	745	999	2,924	1,320	1,266	914	3,500	907	1,138	2,045
3,300	5,000	3,990	12,290	3,350	5,000	3,950	12,300	3,498	7,021	10,519
8,840	9,970	7,476	26,286	6,720	9,259	7,321	23,300	4,233	7,619	11,852
15,100	18,475	14,495	48,070	13,400	17,900	14,200	45,500	10,305	18,631	28,936
1,94,060	2,72,275	2,30,665	6,97,000	2,29,000	3,00,000	2,81,000	8,10,000	2,26 497	3,66,887	5,93,384

12.—REGISTRATION. (a)

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs	Rs.	Rs.
Superintendence	32,600	33,600	34,000	31,455
District Charges	7,77,400	7,02,400	7,52,000	6,78,891
TOTAL	8,10,000	7,36,000	7,86,000	7,10,346
IMPERIAL SHARE—ONE-HALF	4,05,000	3,68,000	3,93,000	3,55,173
PROVINCIAL SHARE—ONE-HALF	4,05,000	3,68,000	3,93,000	3,55,173

(a) The expenditure is controlled by the Inspector-General of Registration.

DETAILS.

Numbers. 1892-93	Numbers. 1893-94		Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Superintendence.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
		Inspector-General (1,250)	15,000	17,000	15,000	15,000
		Establishment.				
1	1	Clerk (200)	2,400		2,400	
12	12	Clerks (below 200)	7,020		7,020	
9	9	Servants	876		876	
		Total Establishment	10,296	10,400	10,296	10,089
		Allowances.				
		Travelling Allowance of Inspector-General; Ditto Establishments	3,000	1,100	3,000	617
		Contingencies.				
		Rents, Rates, and Taxes	1,200	1,200	1,200	1,200
		Postage Charges	1,200	1,000	1,200	679
		Telegram Charges	100	40	100	38
		Office Expenses and Miscellaneous	1,804	2,860	3,204	3,232
		Total Contingencies	4,304	5,100	5,704	5,149
		Total Superintendence	32,600	33,600	34,000	31,455
		District Charges.				
		Registrars— SALARIES.				
1	1	1st Grade Registrar, Madras, also Registrar of Joint Stock Companies (500)	6,000	5,800	6,000	6,000
1	1	2nd Grade (300)	3,600	49,200	3,600	49,689
3	3	3rd " (250)	9,000		9,000	
4	4	4th " (200)	9,600		9,600	
6	6	5th " (175)	12,600		12,600	
6	6	6th " (150)	10,800		10,800	
1	1	7th " (100)	1,200		1,200	
		Sub-Registrars—				
10	10	1st Grade (90)	10,800	1,73,000	10,800	1,71,159
10	10	2nd " (75)	9,000		9,000	
20	20	3rd " (60)	14,400		14,400	
30	30	4th " (50)	18,000		18,000	
37	37	5th " (45)	19,980		19,980	
60	60	6th " (40)	28,800		28,800	
69	70	7th " (35)	29,400		28,980	
114	125	8th " (30)	45,000		41,040	
1	1	9th " (25)	300		300	
22	22	Probationary Sub-Registrars (15 and 20)	4,860		4,860	
		Personal and Local Allowances to Registrars, and Sub-Registrars	660		840	
			2,34,000		2,29,800	
		Provision for regrading of Registrars and Sub-Registrars	10,000		10,000	
		Add for new Sub-Registry Offices	4,000		3,340	
		TOTAL SALARIES	2,48,000	2,28,000	2,43,140	2,26,848
		ESTABLISHMENT.				
		Presidency Town.				
		Registrar of Assurances and Sub-Registrars Mount Road and Sowcorpett—				
21	17	Clerks	4,704		5,496	
12	8	Servants	630		906	
			5,334	5,400	6,402	3,738
		Registrar of Joint Stock Companies—				
2	2	Clerks (below 50)	840	950	840	924
1	1	Servant	84		84	
		Districts.	924	950	924	924
914	941	Clerks (below 50)	1,78,170		1,72,980	
687	718	Servants	45,900		43,950	
		Temporary Establishment	...		...	
		Local Allowance	90		...	
			2,24,160	2,23,650	2,16,930	2,14,467
		Provision for revision of Establishment	47,844		40,000	
		Provision for new Sub-Registry Offices	6,738		6,432	
			2,85,000			
		Deduct—Probable Savings	1,000			
		TOTAL ESTABLISHMENT	2,84,000	2,30,000	2,70,688	2,19,129
		Carried over	5,32,000	4,58,000	5,13,828	4,45,977

12.—REGISTRATION—*continued.*

DETAILS.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
District Charges—*continued.*				
Brought forward	5,32,000	4,58,000	5,13,828	4,45,977
ALLOWANCES.				
Commission to Registrars and Sub-Registrars	1,80,000	1,80,000	1,79,000	1,70,706
Travelling Allowance, &c.	7,500	7,000	7,000	7,813
TOTAL ALLOWANCES	1,87,500	1,87,000	1,86,000	1,78,519
SUPPLIES AND SERVICES.				
Law Charges	50	30	50	30
Remuneration for the service of Females	650	500	600	501
Petty Construction and Repairs	6,900	3,470	3,500	3,014
TOTAL SUPPLIES AND SERVICES	7,600	4,000	4,150	3,545
CONTINGENCIES.				
Rents, Rates, and Taxes	12,000	10,000	12,000	9,357
Purchase and Repair of Furniture	6,500	6,000	6,000	4,835
Hire of Sweepers	500	400	500	407
Postage Charges	7,300	7,000	7,000	6,435
Telegram Charges	100	40	100	36
Section-writing	5,000	29,960	2,500	29,780
Office Expenses and Miscellaneous	18,900		19,922	
TOTAL CONTINGENCIES	50,300	53,400	48,022	50,850
Total District Charges	7,77,400	7,02,400	7,52,000	6,78,891

13.—INTEREST ON ORDINARY DEBT.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
Interest on Government of India Stock Notes	...	...	...	353
PROVINCIAL.				
Interest on Provincial Advance and Loan Accounts	2,00,000	1,42,000	1,03,000	68,894
TOTAL	2,00,000	1,42,000	1,03,000	69,247

14.—INTEREST ON OTHER OBLIGATIONS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Interest on Apothecaries' Fund	4,700	4,600	4,600	4,602
Interest on Presidency Savings Bank Deposits	18,800	18,000	17,800	18,834
Interest on Miscellaneous Accounts—				
On Deposits of the Administrator General	50	50	50	28
On Land Revenue Collections refunded	150	150	150	1,308
On other Accounts	150	100	150	63
Total Interest on Miscellaneous Accounts	350	300	350	1,399
Refunds	150	100	250	59
TOTAL IMPERIAL	24,000	23,000	23,000	24,894
LOCAL.				
Interest on Miscellaneous Accounts	8,000	10,000	9,000	6,290
TOTAL	32,000	33,000	32,000	31,184

15.—POST OFFICE.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
District Post Establishments (a)	80,000	80,000	95,000	90,399

(a) Details should be given in future Estimates.

18.—GENERAL ADMINISTRATION.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
Civil Offices of Account and Audit	2,14,200	2,10,600	2,08,300	2,14,801
Currency Department	26,800	25,900	26,400	25,782
Reserve Treasury	2,500	2,200	2,300	3,029
Allowance to Presidency Banks	32,500	32,300	33,000	32,162
TOTAL IMPERIAL	2,76,000	2,71,000	2,70,000	2,75,774
PROVINCIAL.				
Salary of the Governor (10,000)	1,20,000	1,20,000	1,20,000	1,20,000
Staff and Household of the Governor	43,300	43,500	45,600	45,282
Expenditure from Contract Allowance	80,000	100,000	90,000	90,000
Tour Expenses	2,500	4,000	2,500	1,492
Executive Council	1,28,000	1,27,400	1,28,000	1,27,165
Legislative Council	12,200	15,600	12,100	16,119
Civil Secretariats	2,83,840	3,27,300	2,96,000	3,22,034
Military Secretariat	57,500	56,800	57,400	61,628
Board of Revenue, Financial Commissioner, and Establishments	1,80,300	1,81,700	1,81,700	1,84,178
Civil Offices of Account and Audit	40,360	40,700	38,700	38,920
TOTAL PROVINCIAL	9,48,000	10,17,000	9,72,000	10,06,818
LOCAL.				
General Establishment of Local Funds (a)	3,15,000	3,05,000	2,85,000	2,75,312
TOTAL	15,39,000	15,93,000	15,27,000	15,57,904

(a) Details should be given in future Estimates.

DETAILS.

Numbers. 1892-93.	Numbers. 1893-94.	Civil Offices of Account and Audit. CIVIL OFFICES OF ACCOUNT AND AUDIT, IMPERIAL.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Accountant General (2,750)[4]	31,680	31,680	31,680	39,475
1	1	Deputy do. „ (1,250)[4]	14,400	13,200	16,800	13,510
1	1	Assistant do. „ (1,000)[4]	11,520	17,220	9,120	15,979
1	1	Do. „ (800—40—1,000)	9,600		5,760	
—	1	Probationer (200)	2,400	2,000	...	...
1	1	Chief Superintendent (400—40—600)	5,760	5,650	5,280	5,280
		Officers of the Financial Department	...	2,000	...	4,947
			75,360			
		Deduct—Probable Savings	2,000			
		Total Salaries	73,360	71,750	68,640	79,191
		Establishment.				
		Superintendents—				
1	1	1st class (400—460)	5,232	1,28,850	5,088	1,25,621
2	2	2nd „ (300—380)	8,736		8,544	
3	3	3rd „ (200—280)	10,080		9,888	
3	3	4th „ (150—195)	6,804		6,696	
		Clerks—				
10	10	1st class (120—145)	16,860		16,860	
17	17	2nd „ (90—115)	22,260		21,960	
22	22	3rd „ (60—85)	20,640		20,580	
48	48	4th „ (30—50)	26,112		26,400	
40	42	5th „ (25)	12,600		12,600	
46	47	Servants	4,266		4,146	
		Temporary Establishment	105	2,500	105	2,675
		Total Establishment	1,33,695	1,31,350	1,32,867	1,28,296
		Allowances.				
		Travelling Allowance	450	400	450	755
		Conveyance Allowance of Officer in charge of outside Audits	300	300	300	300
		Total Allowances	750	700	750	1,055
		Supplies and Services.				
		Telephone Charges	400	400	150	123
		Contingencies.				
		Postage Charges	2,400	2,400	2,100	2,218
		Telegram Charges	1,200	1,200	1,300	1,152
		Section-writing	400	2,800	400	2,766
		Purchase of Newspapers, etc.	270		320	
		Office Expenses and Miscellaneous	1,725		1,773	
		Total Contingencies	5,995	6,400	5,893	6,136
		TOTAL CIVIL OFFICES OF ACCOUNT AND AUDIT, IMPERIAL	2,14,200	2,10,600	2,08,300	2,14,801
		Carried over	2,14,200	2,10,600	2,08,300	2,14,801

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Civil Offices of Account and Audit—*continued.*	Rs.	Rs.	Rs.	Rs.
		Brought forward	2,14,200	2,10,600	2,08,300	2,14,801
		CIVIL OFFICES OF ACCOUNT AND AUDIT, PROVINCIAL.				
		Local and Municipal Department.				
		Salaries.				
1	1	Inspector of Local Fund Accounts (600-40-800) and Local Allowance (200)	13,000	13,700	12,000	12,400
		Establishment.				
3	3	Assistant Inspectors of Local Fund Accounts (250)	9,000	19,600	9,000	19,804
16	16	Clerks	10,250		9,570	
8	8	Servants	720		720	
		Temporary Establishment	150	150	150	295
		Total Establishment	20,120	19,750	19,440	20,099
		Allowances.				
		Travelling Allowance	6,300	6,500	6,300	5,737
		Contingencies.				
		Postage Charges	300	300	300	246
		Telegram Charges	80	50	80	80
		Office Expenses and Miscellaneous	560	400	580	358
		Total Contingencies	940	750	960	684
		TOTAL CIVIL OFFICES OF ACCOUNT AND AUDIT, PROVINCIAL	40,360	40,700	38,700	38,920
		Total Civil Offices of Account and Audit	2,54,560	2,51,300	2,47,000	2,53,721
		Currency Department.				
		Salaries.				
		Deputy Commissioner (Allowance, 100)	1,200	1,100	1,200	1,157
		Establishment.				
2	2	Clerks (200 and over)	5,400	22,900	5,280	22,865
31	31	Do. (less than 200)	13,980		13,980	
29	29	Servants	3,612		3,612	
		Temporary Establishment	310	200	60	81
		Total Establishment	23,302	23,100	22,932	22,946
		Allowances.				
		Travelling Allowance	130	...	130	...
		Supplies and Services.				
		Freight on Remittances	300	...	300	14
		Contingencies.				
		Postage Charges	360	350	350	360
		Telegram Charges	120	130	108	100
		Hot-weather Charges	170	1,220	170	1,205
		Office Expenses and Miscellaneous	1,218		1,210	
		Total Contingencies	1,868	1,700	1,838	1,665
		Total Currency Department	26,800	25,900	26,400	25,782
		Allowance to Presidency Banks.				
		Allowance to the Bank of Madras for General Treasury duties	12,000	12,000	12,000	12,000
		Allowance for the Government Savings Bank duties	6,000	6,000	6,000	6,000
		Allowance for Public Debt Office duties	13,800	13,600	14,400	13,491
		Postage Charges	700	700	600	671
		Total Allowance to Presidency Banks	32,500	32,300	33,000	32,162
		Staff and Household of Governor.(a)				
		Salary.				
1	1	Private Secretary (1,500)*	17,280	17,280	17,280	17,290
		Establishment.				
1	1	Clerk (200)	2,400	4,600	2,400	4,590
3	3	Clerks	1,764		1,764	
4	4	Servants	432		432	
1	1	Telephone Clerk	150		150	
25	25	Governor's Band Establishment	9,720	9,400	10,103	9,115
		Deduct—Probable Savings			14,849 *296*	
		Total Establishment	14,466	14,000	14,553	13,705
		Carried over	31,746	31,280	31,833	30,995

(a) The expenditure is under the control of the Private Secretary of the Governor.

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Staff and Household of Governor—*continued.*				
		Brought forward	31,746	31,280	31,833	30,995
		Allowances.				
		Travelling Allowance	...	...	...	64
		House-rent Allowance of the Surdt. of the Band	600	600	600	600
		Family Allowance to the Bandsmen	2,047	2,100	2,047	1,936
		Total Allowances	2,647	2,700	2,647	2,600
		Supplies and Services.				
		Cost of European Stores	...	...	...	3,952
		Subscription for Music, &c.	600	500	600	459
		Maintenance of Camp Equipage	500	500	3,500	...
		Telephone Charges	800	800	810	763
		Total Supplies and Services	1,900	1,800	4,910	5,174
		Contingencies.				
		Hill Journey Charges	900	1,200	900	873
		Rents, Rates, and Taxes	3,000	3,200	2,700	3,061
		Postage Charges	150	300	100	167
		Telegram Charges	2,000	1,500	2,000	1,494
		Office Expenses and Miscellaneous	957	1,520	510	918
		Total Contingencies	7,007	7,720	6,210	6,513
		Total Staff and Household of Governor	43,300	43,500	45,600	45,282
		Executive Council.				
		Salaries.				
2	2	Members of Council (5,120)	1,22,900	1,22,900	1,22,900	1,22,880
		Establishment.				
17	17	Chobdars and Peons, including those under the Commander-in-Chief	1,932	1,900	1,932	1,932
		Allowances.				
		Travelling Allowance	100	50	100	38
		Hill-Journey Allowance	900	950	900	942
		Total Allowances	1,000	1,000	1,000	980
		Contingencies.				
		Rents, Rates, and Taxes	480	560	474	479
		Telephone Charges	1,033	940	1,534	809
		Miscellaneous Charges	655	100	160	85
		Total Contingencies	2,168	1,600	2,168	1,373
		Total Executive Council	1,28,000	1,27,400	1,28,000	1,27,165
		Legislative Council.				
		Salaries.				
1	1	Assistant Secretary (800)[4]	9,216	9,300	9,216	9,970
		Allowance of Member of the Legislative Council of India	...	3,000	...	2,710
		Total Salaries	9,216	12,300	9,216	12,680
		Establishment.				
2	2	Clerks	2,688	2,800	2,544	2,757
2	2	Servants	186		186	
		Total Establishment	2,874	2,800	2,730	2,757
		Allowances.				
		Hill-Journey Allowance	76	500	120	677
		Travelling Allowance of non-official Members	34		34	
		Total Allowances	110	500	154	677
		Contingencies.				
		Hill-Journey Charges, Miscellaneous	...	...	...	5
		Total Legislative Council	12,200	15,600	12,100	16,119
		Civil Secretariats.				
		PUBLIC DEPARTMENT. (*a*)				
		Salaries.				
1	1	Chief Secretary (3,750)[4]	43,200	53,500	43,200	43,200
1	1	Under-Secretary (1,050)[4]	12,096	25,500	12,096	26,703
1	...	Additional Under-Secretary (1,200)[4]	...	...	13,824	...
		Total Salaries	55,296	79,000	69,120	69,903
		Establishment.				
4	4	Clerks (200 and over)	17,400	43,300	17,400	42,757
25	26	Do. (less than 200)	19,770		19,698	
7	7	Copyists	1,524		1,524	
37	38	Servants	4,350		4,350	
		Local and Personal Allowances	300		300	
		Temporary Establishment	...		...	102
		Total Establishment	43,344	43,300	43,272	42,859
		Carried over	98,640	1,22,300	1,12,392	1,12,762

(*a*) The expenditure is controlled by the Chief Secretary to Government.

18.—GENERAL ADMINISTRATION—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Civil Secretariats—*continued.*	Rs.	Rs.	Rs.	Rs.
PUBLIC DEPARTMENT—Brought forward	98,640	1,22,300	1,12,392	1,12,762
Allowances.				
Hill-Journey Allowances / Travelling Allowance	10,000	5,700	10,000	10,016
Total Allowances	10,000	5,700	10,000	10,016
Contingencies.				
Rents, Rates, and Taxes	165	230	165	165
Postage Charges	2,100	2,700	2,100	2,569
Telegram Charges	2,500	3,600	2,000	3,639
Hot-weather Charges	300	22,470	300	19,112
Hill-Journey Charges	2,000		2,000	
Office Expenses and Miscellaneous	3,895		3,643	
Total Contingencies	10,960	29,000	10,208	25,485
TOTAL PUBLIC DEPARTMENT	1,19,600	1,57,000	1,32,600	1,48,263
TRANSLATORS' DEPARTMENT.				
Salaries.				
Numbers. 1892-93. 5; 1893-94. 5 — Translators, 3 (300), 2 (250)	16,800	16,700	16,800	16,940
Establishment.				
1892-93. 7; 1893-94. 7 — Munshis, 2 (155), 4 (75), 1 (70)	8,160		8,160	
1892-93. 13; 1893-94. 13 — Clerks (below 50)	3,960		3,960	
Total Establishment	12,120	12,300	12,120	11,865
Allowances.				
Travelling Allowance	...	200	...	51
Contingencies.				
Postage Charges	80	50	85	51
Office Expenses and Miscellaneous	540	750	495	736
Total Contingencies	620	800	580	787
TOTAL TRANSLATORS' DEPARTMENT	29,540	30,000	29,500	29,643
REVENUE DEPARTMENT. (*a*)				
Salaries.				
Numbers. 1892-93. 1; 1893-94. 1 — Secretary (3,125) [4]	36,000	35,800	36,000	36,000
1892-93. 1; 1893-94. 1 — Under-Secretary (1,000) [4]	11,520	12,400	11,520	8,747
Total Salaries	47,520	48,200	47,520	44,747
Establishment.				
1892-93. 2; 1893-94. 2 — Clerks (600, 350)	11,400	37,500	11,400	37,466
1892-93. 17; 1893-94. 17 — Do. (between 50 and 200)	17,280		17,280	
1892-93. 9; 1893-94. 9 — Do. (below 50)	3,336		3,336	
1892-93. 31; 1893-94. 31 — Servants	3,540		3,540	
Temporary Establishment	480	450	480	480
Total Establishment	36,036	37,950	36,036	37,946
Allowances.				
Travelling Allowance / Hill-Journey Allowances	7,000	5,000	7,000	7,233
Total Allowances	7,000	5,000	7,000	7,233
Contingencies.				
Hot-weather Charges	210	300	212	209
Postage Charges	700	650	700	618
Telegram Charges	2,000	4,500	1,300	10,494
Hill-Journey Charges	2,600	1,600	2,600	2,164
Office Expenses and Miscellaneous	2,534	2,000	2,432	2,330
Total Contingencies	8,044	9,050	7,244	15,815
TOTAL REVENUE DEPARTMENT	98,600	1,00,200	97,800	1,05,741
LOCAL AND MUNICIPAL FUNDS DEPARTMENT.				
Establishment.				
Numbers. 1892-93. 1; 1893-94. 1 — Clerks (500)	6,000		6,000	
1892-93. 8; 1893-94. 8 — Do. (between 50 and 200)	9,840		9,840	
1892-93. 14; 1893-94. 14 — Do. (below 50)	4,380		4,380	
1892-93. 10; 1893-94. 10 — Servants	948		948	
Temporary Establishment	60		60	
Total Establishment	21,228	21,500	21,228	
Contingencies.				
Office Expenses and Miscellaneous	2,572	2,600	2,572	
TOTAL LOCAL AND MUNICIPAL FUNDS DEPARTMENT	23,800	24,100	23,800	23,862
Carried over	2,71,540	3,11,300	2,83,700	3,07,509

(*a*) The expenditure is controlled by the Secretary to Government, Revenue Department.

18.—GENERAL ADMINISTRATION—*continued.*

Numbers 1892-93.	Numbers 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Civil Secretariats—*continued.*	Rs.	Rs.	Rs.	Rs.
		Brought forward	2,71,540	3,11,300	2,83,700	3,07,509
		OTHER ESTABLISHMENTS AND SERVICES.				
		Salaries.				
		Salary and Allowances of the Officer employed on the Annual Administration Report	2,200	2,000	2,200	1,732
		Establishment.				
1	1	General Record-keeper	2,100	11,100	2,100	11,219
6	6	Clerks (below 200)	3,618		3,702	
1	1	Translator of Vernacular Petitions	732		732	
		Servants attached to the Secretariat Offices, General Records, &c. (*a*)	2,472		2,388	
		Allowance to French and Hindustani Translators	600		600	
		Temporary Establishment for Records	...	2,500	...	1,422
			9,522		9,522	
		Temporary Establishment for Administration Report	300	300	300	
		Total Establishment	9,822	13,900	9,822	12,641
		Allowance.				
		Travelling Allowance and Tentage	...	100	...	152
		Supplies and Services.				
		Ordnance and Public Works Supplies; Telephone Charges	144	...	...	...
		Total Supplies and Services	144	...	144	...
		Contingencies.				
		Rents, Rates, and Taxes	134	...	134	...
		TOTAL OTHER ESTABLISHMENTS AND SERVICES	12,300	16,000	12,300	14,525
		Total Civil Secretariats	**2,83,840**	**3,27,300**	**2,96,000**	**3,22,034**
		Military Secretariat.				
		Salaries.				
1	1	Secretary (2,000)	24,000	24,000	24,000	28,089
		Establishment.				
3	3	Clerks (200 and over)	11,400		11,400	23,578
14	14	Do. (less than 200)	9,300		9,300	
21	21	Servants	2,448		2,448	
		Temporary Establishment	230		80	80
		Total Establishment	23,378	24,300	23,228	23,658
		Allowances.				
		Hill-Journey Allowances; Travelling Allowance	4,500	3,500	4,500	4,444
		Contingencies.				
		Postage Charges	750	750	900	755
		Telegram Charges	1,900	2,250	1,800	2,296
		Hill-Journey Charges	1,000	800	1,000	1,347
		Office Expenses and Miscellaneous	1,972	1,200	1,972	1,039
		Total Contingencies	5,622	5,000	5,672	5,437
		Total Military Secretariat	**57,500**	**56,800**	**57,400**	**61,628**
		Board of Revenue, Financial Commissioner, and Establishment.				
		Salaries.				
4	4	Commissioners of Land Revenue (3,750)[4], (3,500)[4], (3,000)[4] and (3,000)[4]	1,52,640	1,60,000	1,52,640	1,69,076
		Deduct—Portion debitable to—				
		"3—Land Revenue—Survey & Settlement" (Page 20)	*38,160*	*40,000*	*38,160*	*42,269*
		"5—Salt" (Page 23)	*38,160*	*40,000*	*38,160*	*42,269*
			76,320	80,000	76,320	84,538
1	1	Secretary (1,500-60-1,800)[4]	17,280	17,300	17,280	19,251
1	1	Sub-Secretary (1,000)	12,000	...	10,560	...
		Officers on special duty	4 800	5,700	4,800	4,105
		Total Salaries	1,10,400	1,03,000	1,08,960	1,07,894
		Carried over	1,10,400	1,03,000	1,08,960	1,07,894

(*a*) Numerical strength should be given in future.

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1892-93	Numbers. 1893-94	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Board of Revenue, Financial Commissioner, and Establishment—*continued.*				
		Brought forward .	1,10,400	1,03,000	1,08,960	1,07,894
		Establishment.				
		Under Commissioners of Land Revenue—				
4	4	Clerks (200 and over)	16,200		16,200	
18	18	Do. (between 50 and 200) . .	18,000		18,000	
26	26	Do. (below 50)	9,240		9,240	
38	38	Servants	3,696	54,740	3,696	52,299
		General Records—				
2	2	Clerks (between 50 and 200) . .	2,100		2,100	
4	4	Do. (below 50)	1,320		1,320	
6	6	Servants	648		648	
		Special Funds Establishment—				
2	2	Clerks (50, 30)	960	960	960	958
		Temporary Establishment . . .	2,904	...	968	...
		Total Establishment .	55,068	55,700	53,132	53,257
		Allowances.				
		Travelling Allowance of Officers . . .	1,300	1,500	1,300	929
		Supplies and Services.				
		Telephone Charges	300	200	300	203
		Contingencies.				
		Rents, Rates, and Taxes	...	30	1,140	...
		Postage Charges	3,300	3,500	3,500	2,945
		Telegram Charges	600	...	800	579
		Repair of Furniture				
		Repair of Tents				
		Carriage of Stationery				
		Hot and Cold Weather Charges	9,332	17,770	12,568	18,371
		Extra Tent-pitchers				
		Cloth for Records				
		Petty Miscellaneous Charges				
		Office Expenses and Miscellaneous . . .				
		Total Contingencies .	13,232	21,300	18,008	21,895
		Total Board of Revenue, Financial Commissioner, and Establishment	1,80,300	1,81,700	1,81,700	1,84,178

19A.—LAW AND JUSTICE—COURTS OF LAW. (*a*)

Provincial.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
High Court	5,43,000	5,39,700	5,36,300	5,47,324
Law Officers	1,32,000	1,40,300	1,37,000	1,27,114
Administrator General	...	...	...	1,200
Presidency Magistrate's Court	50,000	52,000	49,000	50,442
Civil and Sessions Courts	24,29,000	24,46,000	23,62,000	23,99,570
Courts of Small Causes	89,000	88,300	87,000	87,050
Criminal Courts	11,65,000	10,88,300	11,32,700	10,01,717
Pleadership Examination Charges	22,000	10,400	12,000	10,461
Refunds	70,000	75,000	60,000	79,586
TOTAL .	45,00,000	44,40,000	43,76,000	43,04,464

(*a*) The expenditure is under the control of the High Court.

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1892-93.	Numbers. 1891-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		High Court.	Rs.	Rs.	Rs.	Rs.
		JUDGES.				
		Salaries.				
1	1	Chief Justice (5,000)	60,000	60,000	60,000	64,839
4	4	Puisne Judges (3,750)*	1,76,000	2,19,600	1,76,400	2,28,110
1	1	Additional Judge (Temporary)	45,000		45,000	
					2,81,400	
		Deduct—For Rounding			*400*	
		TOTAL JUDGES	2,81,000	2,79,600	2,81,000	2,92,949
		ORIGINAL SIDE.				
		REGISTRAR.				
		Salaries.				
1	1	Registrar (1,500)	18,000	18,000	18,000	18,000
2	2	Assistant Registrars (500, 325)	9,900	9,900	9,900	9,900
		Total Salaries	27,900	27,900	27,900	27,900
		Establishment.				
5	5	Clerks (between 50 and 200)	3,840	12,500	3,840	12,013
13	13	Do. (below 50)	3,672		3,672	
3	3	Criers and Keepers of the Court	1,704		1,704	
3	3	Attendants on Judges	648		648	
25	25	Servants	2,024		2,024	
		Total Establishment	11,888	12,500	11,888	12,013
					39,788	
		Deduct—Probable Savings			*388*	
		TOTAL REGISTRAR	39,788	40,400	39,400	39,913
		CHIEF CLERK (INSOLVENCY).				
		Establishment.				
4	4	Clerks (below 50)	1,164	1,250	1,164	1,248
1	1	Servant	84		84	
		TOTAL CHIEF CLERK (INSOLVENCY)	1,248	1,250	1,248	1,248
		JUDGE'S CLERK.				
		Salaries.				
		Establishment.				
1	1	Clerk	252	340	252	336
1	1	Servant	84		84	
		TOTAL JUDGE'S CLERK	336	340	336	336
		INTERPRETERS.				
		Salaries.				
1	1	Chief Interpreter (400)	4,800	11,280	4,800	11,280
2	2	Interpreters (250)	6,000		6,000	
1	1	Interpreter (40)	480		480	
		Total Salaries	11,280	11,280	11,280	11,280
		Establishment.				
4	4	Clerks	720	720	720	720
		TOTAL INTERPRETERS	12,000	12,000	12,000	12,000
		CROWN OFFICERS.				
		Salaries.				
1	1	Crown Prosecutor (500)	6,000	6,000	6,000	6,000
1	1	Clerk of the Crown (300)	3,600	3,600	3,600	3,600
		Total Salaries	9,600	9,600	9,600	9,600
		Establishment.				
3	3	Clerks	852	1,020	852	1,020
2	2	Servants	168		168	
		Total Establishment	1,020	1,020	1,020	1,020
		TOTAL CROWN OFFICERS	10,620	10,620	10,620	10,620
		OFFICIAL ASSIGNEE.				
		Establishment.				
4	4	Clerks (below 50)	900	1,320	900	1,320
5	5	Servants	279		279	
		Fixed Stationery Allowance	142		142	
		TOTAL OFFICIAL ASSIGNEE	1,321	1,320	1,321	1,320
		Carried over	65,313	65,930	64,925	65,437
			2,81,000	2,79,600	2,81,000	2,92,949

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1892-93.	Numbers. 1893-94	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		High Court—*continued.*				
		Brought forward .	2,81,000	2,79,600	2,81,000	2,92,949
		ORIGINAL SIDE—Brought forward .	65,313	65,930	64,925	65,437
		SHERIFF.				
		Salaries.				
1	1	Sheriff (898)	10,776	10,780	10,776	10,776
		Establishment.				
2	2	Clerks (between 50 & 200) . .	1,920	5,680	1,920	5,605
2	2	Do. (below 50)	696		696	
6	6	Bailiffs	2,448		2,448	
8	8	Servants	621		621	
		Total Establishment .	5,685	5,680	5,685	5,605
		TOTAL SHERIFF .	16,461	16,460	16,461	16,381
		ACCOUNT DEPARTMENT.				
		Establishment for keeping accounts of the High Court—				
3	3	Clerks	2,508	2,700	2,390	2,636
2	2	Servants	210		210	
		TOTAL ACCOUNT DEPARTMENT .	2,718	2,700	2,600	2,636
		CONTINGENCIES.				
		Rents, Rates, and Taxes	9,150	9,200	3,196	3,249
		Office Expenses and Miscellaneous . .	3,173	3,000	2,933	2,093
		Sheriff's Office Expenses and Miscellaneous . .	185	210	185	250
		TOTAL CONTINGENCIES .	12,508	12,410	6,314	5,592
		TOTAL ORIGINAL SIDE .	97,000	97,500	90,300	90,046
		APPELLATE SIDE.				
		REGISTRAR.				
		Salaries.				
1	1	Registrar (1,600)[4]	18,432	27,700	18,432	26,401
1	1	Deputy Registrar (700) . . .	8,400		8,400	
		Total Salaries .	26,832	27,700	26,832	26,401
		Establishment.				
1	1	Manager (Judicial Department) . .	3,600		3,600	
1	1	Deputy Manager (ditto) . .	2,400		2,400	
1	1	Superintendent of Statistics . . .	3,000		3,000	
1	1	Ditto of Correspondence . .	3,000		3,000	
2	2	Bench Clerks (150, 135) . . .	3,420		3,420	
6	6	Ditto (between 100 & 120) .	7,920		7,920	
6	6	Translators (between 60 & 90) . .	5,400		5,400	
13	13	Indexers, Accountants, Examiners and Clerks (between 50 & 120) . . .	11,160		11,160	
55	55	Clerks (below 50)	15,660		15,660	
84	84	Servants and Guards	8,508		8,508	
		Temporary Establishment . . .	490		490	
		Total Establishment .	64,558	61,300	64,558	64,193
		TOTAL REGISTRAR .	91,390	89,000	91,390	90,594
		REPORTER.				
		Salaries.				
1	1	Law Reporter (400)	4,800		4,800	
		Establishment.				
1	1	Messenger	84		84	
		Office Allowance (30) . . .	360		360	
		TOTAL REPORTER .	5,244	5,700	5,244	5,593
		COPYISTS' ESTABLISHMENT.				
12	12	Superintendent, Examiner, Reader, and Copyists	2,500	2,700	2,500	2,445
		ALLOWANCES.				
		Travelling Allowances	...	...	...	1,013
		SUPPLIES AND SERVICES.				
		Printing and Translation executed on behalf of suitors	59,300	58,300	60,000	58,185
		CONTINGENCIES.				
		Postage Charges	2,066	1,900	1,866	1,854
		Office Expenses and Miscellaneous .	4,500	5,000	4,000	4,645
		TOTAL CONTINGENCIES .	6,566	6,900	5,866	6,499
		TOTAL APPELLATE SIDE .	1,65,000	1,62,600	1,65,000	1,64,329
		Total High Court .	5,43,000	5,39,700	5,36 300	5,47,324

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Law Officers.				
		ENGLISH LAW OFFICERS.				
		Salaries.				
1	1	Advocate General (1,800) . . .	21,600	21,600	21,600	14,798
1	1	Solicitor to Government (1,100) . .	13,200	13,200	13,200	13,200
1	1	Government Pleader (350) . . .	4,200	2,400	4,200	3,850
		Total Salaries .	39,000	37,200	39,000	31,848
		Establishment.				
		Office Allowance to Advocate General and Government Pleader for Establishment.	1,884	1,880	1,560	1,560
		Supplies and Services.				
		Retaining Fee of Mofussil Government Pleaders .	9,480	9,300	9,480	9,238
		Fees to Pleaders in Civil Suits and Pauper Suits and in Criminal Cases	80,116	90,000	85,000	82,063
		Total Supplies and Services .	89,596	99,300	94,480	91,301
		Contingencies.				
		Office Expenses and Miscellaneous . . .	1,520	...	1,936	2,380
		Charges of Notaries Public	...	1,920	24	25
		Total Contingencies .	1,520	1,920	1,960	2,405
		Total Law Officers .	1,32,000	1,40,300	1,37,000	1,27,114
		Presidency Magistrate's Court.				
		Salaries.				
1	1	Chief Presidency Magistrate (1,200) .	14,400	34,400	14,400	32,400
1	1	Other Presidency Magistrate (800) .	9,600		9,600	
2	2	Other Magistrates (350) . . .	8,400		8,400	
		Total Salaries .	32,400	34,400	32,400	32,400
		Establishment.				
		EGMORE.				
2	2	Interpreters (100) (70)	2,040		2,040	
2	2	Clerks (between 50 & 200) . . .	2,040		2,040	
7	7	Do. (below 50)	2,700		2,700	
6	6	Servants	480		480	
			7,260		7,260	
		BLACK TOWN.				
2	2	Interpreters (80) (70)	1,800		1,800	
2	2	Clerks (50) (100)	1,800		1,800	
7	7	Do. (below 50)	2,280		2,280	
5	5	Servants	294		294	
			6,174		6,174	
		Total Establishment .	13,434	13,400	13,434	13,793
		Supplies and Services.				
		Batta to Prosecutors and Witnesses attending the High Court and other Courts from the Mofussil.	2,320	2,400	1,488	2,424
		Contingencies.				
		Postage Charges	50	30	30	35
		Rents, Rates, and Taxes . . .	1,006	1,000	948	1,007
		Office Expenses and Miscellaneous . . .	790	770	700	783
		Total Contingencies .	1,846	1,800	1,678	1,825
		Total Presidency Magistrate's Court .	50,000	52,000	49,000	50,442

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1892-93.	Numbers. 1893-94	DETAILS.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Civil and Sessions Courts.				
		CITY CIVIL COURT.				
		Salaries.				
	1	Judge (1,200)	14,400	3,600	...	...
		Establishment.				
	3	Sheristadars and Translators (150,70,50) .	3,240			
	2	Clerks (100 and 50)	1,800			
	7	Clerks (below 50)	1,980		...	...
	6	Nazir and Bailiffs (60, 40, 20, 17½ and 2(15)	2,010			
	11	Servants	1,056			
	4	Copyists	660			
		Total Establishment .	10,746	2,700	...	...
		Contingencies.				
		Postage Charges	400	100	...	...
		Office Expenses and Miscellaneous	1,454	600	...	...
		Total Contingencies .	1,854	700	...	...
		TOTAL CITY CIVIL COURT .	27,000	7,000	...	...
		DISTRICT AND SESSIONS JUDGES—				
		Salaries.				
19	19	1st Grade (2,333-5-4)[4] . . .	5,10,720		5,10,720	
1	1	2nd „ (1,800)[4] . . .	20,736		20,736	
		Other Governments . . .	...		...	
			5,31,456		5,31,456	
		Deduct—Probable Savings .	*31,000*		*41,456*	
		Total Salaries .	5,00,456	5,23,000	4,90,000	5,23,168
		Establishment.				
20	20	Sheristadars (150)	36,000		36,000	
60	60	Clerks (between 50 and 200) . .	54,480		54,480	
218	220	Do. (below 50)	58,620		58,080	
164	164	Servants	15,840		15,840	
		Total Establishment .	1,64,940	1,62,200	1,64,400	1,62,090
		TOTAL DISTRICT AND SESSIONS JUDGES	6,65,396	6,85,200	6,54,400	6,85,258
		SUBORDINATE JUDGES.				
		Salaries.				
3	3	Subordinate Judges, 1st Grade (800) .	28,800		28,800	
5	5	„ „ 2nd „ (650) .	39,000		39,000	
6	6	„ „ 3rd „ (500) .	36,000		36,000	
		Total Salaries .	1,03,800	1,05,000	1,03,800	1,03,804
		Establishment.				
14	14	Sheristadars (100)	16,896		16,800	
15	15	Clerks (between 50 and 100) . .	10,617		10,560	
108	108	Do. (below 50)	27,306		27,150	
70	70	Servants	6,020		5,988	
		Local Allowances	...		341	
		Total Establishment .	60,839	61,000	60,839	61,528
		TOTAL SUBORDINATE JUDGES . .	1,64,639	1,66,000	1,64,639	1,65,332
		MUNSIFFS.				
		Salaries.				
25	30	Munsiffs, 1st Grade (400) . . .	1,44,000		1,20,000	
25	30	Do., 2nd „ (300) . . .	1,08,000		90,000	
25	30	Do., 3rd „ (250) . . .	90,000		75,000	
33	24	Do., 4th „ (200) . . .	57,600		79,200	
		District Munsiff of Anjango, Allowance (*a*)	360		360	
		Do. Vayatiri, Wynaad, Allowance	600		600	
		Do. Kollegal, Allowance . .	1,200		1,500	
		Provision for regrading District Munsiffs	...		75,000	
		Total Salaries .	4,01,760	4,00,000	4,41,660	3,71,292
		Deduct—Probable Savings .	*14,000*		*40,544*	
			3,87,760		4,01,116	
		Carried over .	8,57,035	8,58,200	8,19,039	8,50,590

(*a*) The appointment is always held by the Deputy Tahsildar of that place.

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Civil and Sessions Courts—*continued.* Brought forward	8,57,035	8,58,200	8,19,039	8,50,590
		MUNSIFFS—Brought forward	3,87,760	4,00,000	4,01,116	3,71,292
		Establishment.				
63	63	Clerks (50)	37,800	2,58,000	37,800	2,44,082
720	771	Do. (below 50)	1,85,892		1,73,016	
426	454	Servants	36,978		34,710	
		Temporary Establishment—				
		Additional District Munsiff's Court, Madura	...	500	2,070	2,005
		Ditto other districts	2,286		2,286	
		Total Establishment	2,62,956	2,58,500	2,49,882	2,46,087
			6,50,716		6,50,998	
		Deduct—Probable Savings	*14,000*		*15,037*	
		TOTAL MUNSIFFS	6,36,716	6,58,500	6,35,961	6,17,379
		GOVERNMENT AGENT'S ESTABLISHMENT, GANJAM AND VIZAGAPATAM.				
		Establishment.				
3	3	Clerks (between 50 and 100)	2,280		2,280	
17	17	Do. (below 50)	4,944		4,944	
10	10	Servants	780		780	
		TOTAL GOVERNMENT AGENT'S ESTABLISHMENT	8,004	7,800	8,004	7,632
		ALLOWANCES.				
		Travelling Allowance of Officers	6,644	6,700	6,560	8,284
		Ditto of Establishment				
		Tentage Allowance				
		TOTAL ALLOWANCES	6,644	6,700	6,560	8,284
		SUPPLIES AND SERVICES.				
		Diet and Road-money to Witnesses	39,534	56,000	33,500	
		Elephant Charges	2,500	3,000	3,000	2,318
		Petty Construction and Repairs	22,000	14,000	22,500	21,068
		TOTAL SUPPLIES AND SERVICES	64,034	73,000	59,000	67,516
		CONTINGENCIES.				
		Rents, Rates, and Taxes	10,000	10,000	10,170	9,659
		Postage Charges	9,319	9,500	8,643	8,683
		Telegram Charges				
		Purchase and Repair of Furniture	8,530	24,300	7,943	29,604
		Cloth for Records	1,203		1,062	
		Hot and Cold Weather Charges	582		459	
		Carriage of Stationery	1,240		1,057	
		Office Expenses and Miscellaneous	17,722		12,102	
		TOTAL CONTINGENCIES	48,596	43,800	41,436	47,946
		PROCESS-SERVING ESTABLISHMENT (*a*).				
		Establishment.				
		District and Sessions Courts.				
12	12	Nazirs and Deputy Nazirs				
1,142	1,142	Amins and Peons				
		Total District and Sessions Courts				
		Subordinate Judges' Courts.				
4	4	Nazirs and Deputy Nazirs				
371	371	Amins and Peons				
		Total Subordinate Judges' Courts				
		Munsiffs' Courts.				
89	96	Nazirs and Deputy Nazirs				
4,791	4,791	Amins and Peons				
		Total Munsiffs' Courts				
		Revenue Courts.				
		Nazirs and Deputies				
		Peons				
		Total	6,75,596		6,73,454	
		Deduct—Probable Savings	*13,000*		*20,146*	
		Total Establishment	6,62,596	6,53,000	6,53,308	6,63,514
		Carried over	6,62,596	6,53,000	6,53,308	6,63,514
			16,21,029	16,48,000	15,70,000	15,99,347

(*a*) Details should be given in future estimates.

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Civil and Sessions Courts—*continued.* Brought forward	16,21,029	16,48,000	15,70,000	15,99,347
		PROCESS-SERVING ESTABLISHMENT—Brought forward	6,62,596	6,53,000	6,53,308	6,63,514
		Contingencies.				
		Postage Charges / Office Expenses and Miscellaneous	6,730	7,000	6,692	...
		Total Contingencies	6,730	7,000	6,692	...
		TOTAL PROCESS-SERVING ESTABLISHMENT	6,69,326	6,60,000	6,60,000	6,63,514
		COPYISTS' ESTABLISHMENT.				
		Establishment.				
		District and Sessions Courts—				
284	286	Superintendents, Examiners and Copyists	44,124		43,704	
18	19	Servants	2,016		1,896	
		Subordinate Judges' Courts—				
47	47	Superintendents, Examiners and Copyists	6,624		6,624	
1	1	Servant	120		120	
		Munsiffs' Courts—				
398	414	Superintendents, Examiners and Copyists	59,892		57,168	
2	2	Servants	216		216	
			1,12,992		1,09,728	
		Deduct—Probable Savings	2,000		4,064	
		Total Establishment	1,10,992		1,05,664	
		Contingencies.				
		Office Expenses and Miscellaneous	27,653		26,336	
		TOTAL COPYISTS' ESTABLISHMENT	1,38,645	1,38,000	1,32,000	1,36,709
		Total Civil and Sessions Courts	24,29,000	24,46,000	23,62,000	23,99,570
		Courts of Small Causes.				
		Salaries.				
1	1	Judge (2,000)	24,000	24,000	24,000	24,000
2	2	Judges (1,000)	24,000	24,000	24,000	24,000
1	1	Registrar (500)	6,000	6,000	6,000	6,000
1	1	Head Clerk (200)	2,400	2,400	2,400	2,400
		Total Salaries	56,400	56,400	56,400	56,400
		Establishment.				
5	5	Interpreters (120, 100, 80, 75 and 70)	5,340		5,340	
5	5	Judge's Clerks (below 50)	1,920		1,920	
2	2	Nazirs (70 and 30)	1,200		1,200	
1	1	Treasurer	1,050		1,050	
4	4	Clerks (above 50)	2,640		2,640	
21	28	Do. (below 50)	7,920		6,030	
4	4	Court-keepers (60, 9) and 2 (10)	1,068		1,068	
19	19	Bailiffs (between 10 & 100)	6,660		6,660	
32	32	Servants	2,856		2,856	
7	7	Examiners and Copyists	876		876	
		Total Establishment	31,530	30,600	29,640	29,692
		Contingencies.				
		Rents, Rates, and Taxes	...	300	446	453
		Postage Charges	240	200	200	150
		Office Expenses and Miscellaneous	830	800	314	355
		Total Contingencies	1,070	1,300	960	958
		Total Courts of Small Causes	89,000	88,300	87,000	87,050

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	DETAILS.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Criminal Courts.	Rs.	Rs.	Rs.	Rs.
		GENERAL ESTABLISHMENTS.				
		Salaries.				
		One-fifth Salary of Collectors, etc., transferred from "3—Land Revenue, Charges of District Administration" (page 16) .	2,62,648	2,74,000	2,61,968	2,67,830
1	1	Cantonment Magistrate (800) . .	9,600	12,200	8,400	11,890
		Allowance to 2 Cantonment Magistrates (a) (100)	2,400		2,400	
		Special Sub-Magistrates . . .	...	9,520	...	5,026
			2,74,648			
		Deduct—Probable Savings .	*1,212*			
		Total Salaries .	2,73,436	2,95,720	2,72,768	2,84,746
		Establishment.				
		Establishment of Collectors, etc.—One-fifth cost transferred from "3—Land Revenue, Charges of District Administration" (page 16) . . .	1,52,966	1,57,360	1,51,566	1,55,469
		Establishment of Cantonment and Sub-Magistrates—				
19	18	Clerks (below 50)	5,040	10,000	5,280	10,087
10	10	Servants	726		726	
		Temporary Establishment . . .	1,870		3,200	
		Process Service Establishment . .	2,646		2,646	
					1,63,418	
		Deduct—Probable Savings .			*5,186*	
		Total Establishment .	1,63,248	1,67,360	1,58,232	1,65,556
		Allowances.				
		One-fifth Allowance of Collectors, etc., transferred from "3—Land Revenue, Charges of District Administration" (page 17)	54,200	58,000	58,310	59,436
		Travelling Allowance of Cantonment Magistrates, etc.	665	600	475	630
		Total Allowances .	54,865	58,600	58,785	60,066
		Supplies and Services.				
		Diet and Road-money to Prosecutors and Witnesses	50,260	52,000	40,950	51,663
		Petty Construction and Repairs	1,770	1,000	1,000	3,451
		Fees for examining Corpses and wounded Persons .	500	9,000	415	7,664
		Conveyance of Corpses and wounded Persons .	1,300		1,025	
		Do. of property in Criminal Cases . .	2,330		1,775	
		Rewards for Apprehension of Offenders . .	1,510		1,485	
		Criminal Lunatic Charges	925		1,275	
		Other Items	785		605	
		Total Supplies and Services .	59,380	62,000	48,530	62,778
		Contingencies.				
		Rents, Rates, and Taxes	510	300	350	331
		Postage Charges	935	1,500	1,000	1,340
		Telegram Charges			247	265
		Office Expenses and Miscellaneous . . .	4,000	6,000	3,700	4,114
		One-fifth of Contingencies under General Establishment transferred from "3—Land Revenue, Charges of District Administration" (page 17) .	32,968	35,360	33,768	35,835
		Total Contingencies .	38,413	43,160	39,065	41,885
		TOTAL GENERAL ESTABLISHMENTS .	5,89,342	6,26,840	5,77,380	6,15,031
		SUB-DIVISIONAL ESTABLISHMENTS.				
		Salaries.				
		Tahsildars' and Deputy Tahsildars', one-fifth Salary transferred from "3—Land Revenue, Charges of District Administration" (page 18) . .	1,12,860	1,06,840	1,03,908	1,04,638
		Establishment.				
		Establishment of Tahsildars and Deputy Tahsildars', one-fifth cost transferred from "3—Land Revenue, Charges of District Administration" (page 18)	2,10,776	2,10,400	2,12,368	2,12,100
		TOTAL SUB-DIVISIONAL ESTABLISHMENTS .	3,23,636	3,17,240	3,16,276	3,16,738
		Carried over .	9,12,978	9,44,080	8,93,656	9,31,769

(a) Military Officers drawing pay in the Military Department.

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Criminal Courts—*continued.*				
Brought forward .	9,12,978	9,44,080	8,93,656	9,31,769
HOSPITAL CHARGES.				
One-fifth of the Hospital Charges transferred from "3—Land Revenue, Charges of District Administration" (page 18)	1,860	1,260	2,000	1,385
CHARGES OF NEW SUB-MAGISTRATES.				
Numbers. 1892-93. ... / 1893-94. 117 New Sub-Magistrates				
... 234 Clerks	2,23,000	90,000	2,50,000	1,361
... 352 Servants				
Deduct—One-fifth Charges debitable to Land Revenue (page 18)	*44,600*	*18,000*	*50,000*	*272*
			2,00,000	
Deduct—Probable Savings .	...	...	*30,000*	...
Net four-fifths Charges of New Sub-Magistrates .	1,78,400	72,000	1,70,000	1,089
HILL TRACT AGENCY, ETC., ESTABLISHMENT.				
Salaries.				
Numbers. 1892-93. 2 / 1893-94. 2 Special Assistant Agents at Ganjam and Vizagapatam (768½)[4] . . .	17,702	22,200	17,702	16,224
9 / 9 Sub-Magistrates (between 150 and 250) .	19,800	20,500	19,800	20,499
3 / 3 Ditto (120)	4,320		4,320	
	41,822	42,700	41,822	36,723
Deduct—One-fifth transferred to "3—Land Revenue, Charges of District Administration" (pages 16 and 18)	*8,364*	*8,540*	*8,364*	*7,345*
Total Salaries .	33,458	34,160	33,458	29,378
Establishment.				
Numbers. 1892-93. 34 / 1893-94. 34 Clerks (below 200)			10,920	
72 / 72 Servants	20,380	19,000	6,048	18,242
4 / 4 Medical Subordinates			2,775	
Process Service Establishment . .			170	
			19,913	
Deduct—Probable Savings .			*2,533*	
	20,380	19,000	17,380	18,242
Deduct—One-fifth transferred to "3—Land Revenue, Charges of District Administration" (pages 16 and 18)	*4,076*	*3,800*	*3,476*	*3,648*
Total Establishment .	16,304	15,200	13,904	14,594
Allowances.				
Travelling Allowance	9,000	8,000	9,000	8,362
Deduct—One-fifth transferred to "3—Land Revenue, Charges of District Administration" (page 17)	*1,800*	*1,600*	*1,800*	*1,672*
Total Allowances .	7,200	6,400	7,200	6,690
Supplies and Services.				
Diet and Road-money to Prosecutors and Witnesses	4,150	4,100	1,800	3,682
Elephant Charges	6,300	8,000	6,200	8,970
Medical Charges				
Presents to Khond Chiefs, etc.	550	400	350	365
Famine Batta				
	11,000	12,500	8,350	13,017
Deduct—One-fifth transferred to "3—Land Revenue, Charges of District Administration" (page 17)	*2,200*	*2,500*	*600*	*2,604*
Total Supplies and Services .	8,800	10,000	7,750	10,413
Contingencies.				
Rents, Rates, and Taxes				33
Postage Charges				1,029
Telegram Charges				662
Office Expenses and Miscellaneous . . .				6,274
Deduct—One-fifth transferred to "3—Land Revenue, Charges of District Administration" (page 17)	7,500	6,500	7,632	7,998
	1,500	*1,300*	*2,000*	*1,599*
Total Contingencies .	6,000	5,200	4,732	6,399
TOTAL HILL TRACT AGENCY, ETC., ESTABLISHMENT .	71,762	70,960	67,044	67,474
Total Criminal Courts .	11,65,000	10,88,300	11,32,700	10,01,717

19B.—LAW AND JUSTICE—JAILS. (a)

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
Jail	7,12,200	7,78,700	7,30,000	7,85,542
Jail Manufactures	2,22,800	2,36,300	1,70,000	1,90,875
TOTAL	9,35,000	10,15,000	9,00,000	9,76,417

(a) The expenditure is controlled by the Inspector-General of Jails.

DETAILS.

Numbers. 1892-93.	Numbers. 1893-94.		Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Jails.				
		SUPERINTENDENCE.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Inspector-General (1,833⅓)[4]	21,120	19,700	22,000	24,620
		Officer on Special Duty	...	300	...	9,317
		Total Salaries	21,120	20,000	22,000	33,937
		Establishment.				
1	1	Clerk (225)	2,700		2,700	
11	11	Clerks (below 200)	6,900		6,900	
6	6	Servants	732		732	
		Temporary Establishment	...		...	
		Total Establishment	10,332	10,300	10,332	11,014
		Allowances.				
		Travelling Allowance of Officers	3,000		2,500	
		Ditto of Establishment	1,300		1,300	
		Total Allowances	4,300	3,700	3,800	4,004
		Contingencies.				
		Postage Charges	500	500	500	522
		Telegram Charges	250	250	250	268
		Office Expenses and Miscellaneous	598	550	618	495
		Total Contingencies	1,348	1,300	1,368	1,285
		TOTAL SUPERINTENDENCE	37,100	35,300	37,500	50,240
		SALARIES.				
		Presidency Jails.				
1	1	Superintendent (600)	7,200	7,200	7,200	9,140
2	2	Jailors	3,300	4,300	3,300	4,329
1	1	Deputy Jailor	960		960	
		Total Presidency Jails	11,460	11,500	11,460	13,469
		Central Jails.				
4	4	Superintendents (600-50-850) (b)	37,200	46,370	37,100	48,430
2	2	Ditto (450-30-600)	12,240		13,680	
		Allowance to Surgeons for General Charges	...	130	...	836
6	6	Jailors (150 to 185)	11,160	15,500	11,040	16,158
6	6	Deputy Jailors (50 to 75)	4,920		4,920	
		Total Central Jails	65,520	62,000	66,740	65,424
		District Jails.				
2	2	Superintendents (350-20-450)	8,880	9,600	8,960	11,452
1	1	Ditto (250)	3,000		3,000	
		Allowance to Surgeon for General Charge	8,400	8,400	8,400	8,378
24	22	Jailors and Deputy Jailors (30—100)	16,980	17,000	18,385	18,233
		Total District Jails	37,260	35,000	38,745	38,063
		Lock-ups.				
4	5	Jailors (12—20)	960	960	720	718
		TOTAL SALARIES	1,15,200	1,09,460	1,17,665	1,17,674
		Carried over	1,52,300	1,44,760	1,55,165	1,67,914

(b) Two draw a Personal Allowance of Rs. 200 each, which is a military charge.

19B.—LAW AND JUSTICE—JAILS—*continued.*

Numbers. 1892-93.	Numbers. 1893-94	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Jails—*continued.* Brought forward	1,52,300	1,44,760	1,55,165	1,67,914
		ESTABLISHMENT.				
		CLERICAL ESTABLISHMENT.				
4	5	Clerks (less than 200), Presidency Jails	1,764	1,760	1,468	1,430
12	12	Ditto Central Jails	4,572	4,840	4,742	5,352
16	15	Ditto District Jails	6,900	6,600	7,388	7,260
		TOTAL CLERICAL ESTABLISHMENT	13,236	13,200	13,598	14,042
		WARDER ESTABLISHMENT.				
57	69	Warders, Presidency Jails	8,316	8,300	7,818	8,123
519	371	Do. Central Jails	39,852	46,400	54,222	53,434
394	277	Do. District Jails	27,216	33,300	37,500	40,597
84	85	Do. Lock-ups	6,612	6,600	6,024	5,753
		Do. Temporary Presidency Jails	1,008	...	156	...
		Do. Do. Central Jails	6,216	...	3,306	...
		Do. Do. District Jails	4,536	...	4,608	...
		TOTAL WARDER ESTABLISHMENT	93,756	94,600	1,13,634	1,07,907
		MENIAL AND OTHER ESTABLISHMENTS.				
		Presidency Jails.				
6	7	Messengers, etc.	444		348	
1	1	Jail Teacher	300		300	
1	1	Matron	456		456	
		Total Presidency Jails	1,200	1,100	1,104	1,084
		Central Jails.				
3	4	Matrons	1,680		1,674	
...	5	Female Warders	480		...	
		Temporary Purveyor	...		...	
		Total Central Jails	2,160	1,700	1,674	1,709
		District Jails.				
	1	Purveyor, etc.	216			
	10	Female Warders	1,056			
		Total District Jails	1,272	300	...	341
		Lock-ups.				
146	143	Sweepers and Taties	5,708	5,400	5,839	5,605
		TOTAL MENIAL AND OTHER ESTABLISHMENTS	10,340	8,500	8,617	8,739
		TOTAL ESTABLISHMENT	1,17,332	1,16,300	1,35,849	1,30,688
		SUPPLIES AND SERVICES.				
		Presidency Jails.				
		Rations (Prisoners')	22,350	24,000	22,000	23,271
		Clothing and Bedding	600	200	1,000	241
		Supply of Medicines (Prisoners')	2,150		1,850	
		Prisoners' Transfer Charges	5,050		2,500	
		Road-money to Released Convicts	5,030		3,500	
		Transportation Charges	6,000	20,800	6,000	17,960
		Clothing and Uniform for Free Warders	241		300	
		Petty Construction and Repairs	1,000		1,000	
		Other Items	2,607		2,648	
		Total Presidency Jails	45,028	45,000	40,798	41,472
		Central Jails.				
		Rations (Prisoners')	1,29,400	1,60,000	1,34,000	1,42,162
		Clothing and Bedding (Prisoners')	21,500	21,000	23,500	20,748
		Arms, etc., and Military Supplies	1,500		1,500	
		Dieting Charges in Hospitals	9,300		7,300	
		Prisoners' Transfer Charges	1,040		960	
		Road-money to Released Convicts	2,450		2,200	
		Transportation Charges	150	43,000	170	40,439
		Clothing and Uniform for Free Warders	10,546		10,500	
		Petty Construction and Repairs	12,000		12,000	
		Other Items	197		115	
		Total Central Jails	1,88,083	2,24,000	1,92,245	2,03,349
		Carried over	2,33,111	2,69,000	2,33,043	2,44,821
			2,69,632	2,61,060	2,91,014	2,98,602

19B.—LAW AND JUSTICE—JAILS—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Jails—*continued.*				
Brought forward	2,69,632	2,61,060	2,91,014	2,98,602
SUPPLIES AND SERVICES—Brought forward	2,33,111	2,69,000	2,33,043	2,44,821
District Jails.				
Petty Construction and Repairs	7,000	7,000	7,000	6,246
Rations (Prisoners')	76,250	90,000	75,500	86,300
Clothing and Bedding (Prisoners')	3,161	3,400	3,390	3,959
Supply of Medicines	...		...	
Dieting Charges in Hospitals	3,605		4,250	
Prisoners' Transfer Charges	2,670		2,850	
Road-money to Released Convicts	1,592	8,000	1,660	8,884
Transportation Charges	55		60	
Clothing and Uniform for Free Warders	400		410	
Stores from Military Department	1,000		1,000	
Other Items	446		456	
Total District Jails	96,179	1,08,400	96,576	1,05,389
Lock-ups.				
Petty Construction and Repairs	...	...	...	122
Road Expenses of Prisoners under Trial	3,000	6,500	2,200	3,785
Diet of Prisoners under Trial	45,700	66,000	44,000	56,501
Total Lock-ups	48,700	72,500	46,200	60,408
TOTAL SUPPLIES AND SERVICES	3,77,990	4,49,900	3,75,819	4,10,618
Numbers. 1892-93. / 1893-94. — HOSPITAL CHARGES.				
Presidency Jails.				
3 / 3 Hospital Assistants and Apothecaries	1,710	1,700	1,410	1,324
Central Jails.				
Allowance to Surgeon for Medical Charge	7,200	7,200	7,200	7,017
12 / 12 Hospital Assistants and Apothecaries	7,680	7,100	6,240	5,435
Total Central Jails	14,880	14,300	13,440	12,452
District Jails.				
Allowance to Surgeons for Medical Charges	...	50	...	25
14 / 12 Hospital Assistant and Apothecaries	6,000	6,000	7,356	5,226
Total District Jails	6,000	6,050	7,356	5,251
TOTAL HOSPITAL CHARGES	22,590	22,050	22,206	19,027
ALLOWANCES.				
Travelling Allowance—Presidency Jails	20	500	3,165	5,909
" " Central Jails	1,200	1,200	1,450	2,001
" " District Jails	900	800	820	1,439
" " Lock-ups	20	10	20	3
Conveyance Allowance—Presidency Jails	360	360	360	360
House-rent Allowance— Ditto	2,500	2,500	2,500	2,451
TOTAL ALLOWANCES	5,000	5,370	8,315	12,163
CONTINGENCIES.				
Postage Charges—				
Presidency Jails	215	250	165	229
Central Jails	630	650	530	649
District Jails	721	720	740	788
Telegram Charges—				
Presidency Jails	55	30	40	182
Central Jails	170	170	145	178
District Jails	128	100	135	96
Office Expenses and Miscellaneous—				
Presidency Jails	10,421	12,000	3,675	11,987
Central Jails	6,963	9,200	7,252	13,723
District Jails	5,434	5,800	6,939	5,861
Lock-ups	7,300	7,500	7,597	7,321
	32,037	36,420	27,218	41,014
Carried over	6,75,212	7,38,380	6,97,354	7,40,410

19B.—LAW AND JUSTICE—JAILS—*continued.*

DETAILS.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Jails—Brought forward	6,75,212	7,38,380	6,97,354	7,40,410
CONTINGENCIES—Brought forward	32,037	36,420	27,218	41,014
Rents, Rates, and Taxes—				
Presidency Jails	3,093	1,500	3,081	1,572
Central Jails	54	50	54	54
District Jails	1,504	2,000	1,993	2,213
Lock-ups	300	350	300	279
TOTAL CONTINGENCIES	36,988	40,320	32,646	45,132
Total Superintendence	37,100	35,300	37,500	50,240
" Presidency Jails	87,150	86,500	77,200	89,592
" Central Jails	3,30,300	3,64,510	3,45,800	3,58,325
" District Jails	1,88,050	1,99,070	2,02,800	2,07,298
" Lock-ups	69,600	93,320	66,700	80,087
Total Jails	7,12,200	7,78,700	7,30,000	7,85,542
Jail Manufactures.				
Purchase of Raw Materials, Presidency Jails	30,000	46,000	15,000	28,033
" " Central Jails	1,51,000	1,40,000	1,31,000	1,37,879
" " District Jails	41,800	50,300	24,000	24,963
Total Jail Manufactures	2,22,800	2,36,300	1,70,000	1,90,875

20.—POLICE.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93	Accounts, 1891-92.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Railway Police	...	...	...	10,541
Guards for the Customs and Salt Departments	...	...	...	4,883
TOTAL IMPERIAL	...	...	...	15,424
PROVINCIAL. (*a*)				
Presidency Police	2,54,000	2,56,300	2,53,500	2,53,590
Superintendence	1,34,000	1,32,700	1,16,000	1,25,828
District Executive Force	36,34,400	35,25,000	35,66,000	35,15,835
Village Police	10,950	6,450	10,450	6,481
Special Police	9,000	8,500	9,000	8,560
Railway Police	41,600	16,000	1,07,000	3,953
Cattle Pounds	2,75,000	2,55,000	2,59,000	2,46,269
Refunds	50	50	50	15
TOTAL PROVINCIAL	43,59,000	42,00,000	43,21,000	41,60,531
TOTAL	43,59,000	42,00,000	43,21,000	41,75,955

(*a*) The expenditure is controlled by the Inspector-General of Police.

DETAILS.

Numbers. 1892-93	Numbers. 1893-94.	Presidency Police.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		SUPERINTENDENCE.	Rs.	Rs	Rs.	Rs.
		Salaries.				
1	1	Commissioner of Police (1,500)	18,000	18,000	18,000	18,566
1	1	Deputy Commissioner (700)	8,400	13,500	8,400	12,144
1	1	Assistant " (350—400)	4,200		4,200	
		Allowance to Deputy Commr. of Police	1,200		...	...
		Total Salaries	31,800	31,500	30,600	30,710
		Establishment.				
1	1	Manager (150—200)	2,400		2,400	8,407
3	3	Clerks (between 150 and 200)	2,520		2,520	
5	5	" (below 50)	1,920		1,920	
17	17	Servants	1,514		1,514	
		Total Establishment	8,354	8,400	8,354	8,407
		Allowances.				
		Travelling Allowances	...	...	...	39
		Supplies and Services.				
		Telephone Exchange	400	400	400	1,736
		Contingencies.				
		Rents, Rates, and Taxes	800	800	800	670
		Office Expenses and Miscellaneous	5,931	5,200	5,661	5,153
		Total Contingencies	6,731	6,000	6,461	5,823
		TOTAL SUPERINTENDENCE	47,285	46,300	45,815	46,715
		Carried over	47,285	46,300	45,815	46,715

20.—POLICE—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.			Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Presidency Police—*contd.*			Rs.	Rs.	Rs.	Rs.
		Brought forward			47,285	46,300	45,815	46,715
		TOWN AND SUBURBAN POLICE.						
		Salaries.						
1	1	Superintendent			3,600		3,600	
		Police Force.						
		Inspectors—	Rural.	Reserve, &c.				
4	4	1st class (200)	7,200	2,400	9,600		9,600	
2	2	2nd „ (150)	1,800	1,800	3,600		3,600	
6	6	3rd „ (100)	7,200	...	7,200		7,200	
3	3	4th „ (75)	1,800	900	2,700		2,700	
7	7	Sub-Inspectors (70)	5,040	840	5,880		5,880	
10	10	„ (60)	7,200	...	7,200		7,200	
9	9	„ (45)	4,860	...	4,860		4,860	
15	15	Head Constables (25)	3,000	1,500	4,500		4,500	
20	20	„ (20)	3,840	960	4,800		4,800	
32	32	„ (15)	5,220	540	5,760		5,760	
51	51	„ (12)	6,192	1,152	7,344		7,344	
204	204	Constables (10)	19,680	4,800	24,480		24,480	
204	204	„ (9)	17,820	4,212	22,032		22,032	
408	408	„ (8)	38,496	672	39,168		39,168	
		Local and Staff Allowance			180		180	
		Charge Allowance			2,520		2,520	
		Allowance for Divisional Writers			588		588	
					1,52,412		1,52,412	
		Deduct—Probable Savings			*10,818*		*9,376*	
		Total Police Force			1,41,594	1,41,000	1,43,036	1,58,822
		Allowances.						
		House-rent Allowance to Superintendent, Inspectors and Sub-Inspectors			5,448	4,400	5,448	4,430
		Conveyance Allowance of Superintendent and Sub-Inspectors			2,820	2,800	2,820	2,770
		Travelling Allowance			800	1,600	800	447
		Total Allowances			9,068	8,800	9,068	7,647
		Supplies and Services.						
		Clothing, Arms and Accoutrements			10,000	10,000	10,000	10,457
		Rewards			1,000	500	1,000	750
		Telephone Charges			1,330	1,300	1,330	...
		Total Supplies and Services			12,330	11,800	12,330	11,207
		Contingencies.						
		Rents, Rates, and Taxes			1,600	1,600	1,400	1,791
		Postage Charges			150	150	150	149
		Telegram Charges } Miscellaneous }			150	150	150	575
		Total Contingencies			1,900	1,900	1,700	2,515
		TOTAL TOWN AND SUBURBAN POLICE			1,68,492	1,73,500	1,69,734	1,80,191
		HACKNEY CARRIAGE ESTABLISHMENT.						
		Establishment.						
		Establishment			2,268		2,268	
		Supplies and Services.						
		Clothing			120		120	
		TOTAL HACKNEY CARRIAGE ESTABLISHMENT			2,388	2,300	2,388	2,268
		MOUNTED POLICE.						
		Establishment.						
4	4	Sowars 1 (12), 3 (10)			504		504	
1	1	Prison Van Driver			126		125	
		Total Establishment			630		630	
		Supplies and Services.						
		Purchase of Horses			3,000		3,000	
		Cost of feeding (including hire of Syces and Grass-cutters)			10,500		10,228	
		Total Supplies and Services			13,500		13,228	
		TOTAL MOUNTED POLICE			14,130	13,900	13,858	12,067
		Carried over			2,32,295	2,36,000	2,31,795	2,41,241

20.—POLICE—*continued.*

Numbers 1892-93.	Numbers 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Presidency Police—*contd.*				
		Brought forward .	2,32,295	2,36,000	2,31,795	2,41,241
		Marine Police.				
		Police Force.				
1	1	Inspector (100)	1,200		1,200	
1	1	Sub-Inspector (60)	720		720	
4	4	Head Constables 1 (25), 1 (15), 2 (12) .	768			
40	40	Constables 10 (10), 10 (9), and 20 (8) .	4,200		4,768	
		Charge Allowance	120		120	
		Allowance for Divisional Writers . .	36		36	
		Total Police Force .	7,044	6,700	7,044	6,901
		Establishment.				
30	30	Crew of Government Boats . . .	3,372	3,300	3,372	3,303
		Allowances.				
		Conveyance Allowance	180	150	180	185
		House-rent Allowance to Inspector and Sergeant .	324	320	324	314
		Total Allowances .	504	470	504	499
		Supplies and Services.				
		Clothing, Arms and Accoutrements . . .	550	550	550	539
		Contingencies.				
		Rents, Rates, and Taxes . . . . . / Office Expenses and Miscellaneous . .	50	30	50	70
		Total Contingencies .	50	30	50	70
		Total Marine Police .	11,520	11,050	11,520	11,312
		Intelligence Department	1,920	1,250	1,920	1,037
		Special Police (charged for to parties concerned) .	8,265	8,000	8,265	...
		Total Presidency Police .	2,54,000	2,56,300	2,53,500	2,53,590
		Superintendence.				
		Salaries.				
1	1	Inspector-General (2,500)	30,000	30,000	30,000	30,000
2	3	Deputy Inspectors-General 1 (1,400), 1 (1,300) 1, (1,200)	46,800	42,100	28,800	32,350
1	1	Assistant Inspector-General (600) . .	7,200	9,100	7,200	12,995
		Total Salaries .	84,000	81,200	66,000	75,345
		Establishment.				
1	1	Manager (250)	3,000		3,000	
9	9	Clerks (between 50 and 200) . . .	9,348		9,792	
29	29	" (less than 50)	10,056		10,752	
11	11	Servants	1,056		1,056	
2	2	Office Guards and Messengers— Head Constables 1 (22), 1 (12) . .	408		408	
16	16	Constables (between 8 and 10) . .	1,716		1,716	
			25,584		26,724	
		Deduct—Probable Savings .	*204*		*412*	
		Total Establishment .	25,380	26,800	26,312	26,730
		Carried over .	1,09,380	1,08,000	92,312	1,02,075

20.—POLICE—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Superintendence—*contd.*				
		Brought forward .	1,09,380	1,08,000	92,312	1,02,075
		Allowances.				
		Presidency Allowance for Assistant Inspector-General	2,400	1,800	1,200	...
		Travelling Allowance of Officers . . .	8,000	9,200	7,000	8,141
		" " of Establishment . .				
		Total Allowances .	10,400	11,000	8,200	8,141
		Supplies and Services.				
		Clothing	150	150	150	155
		Elephant Charges	1,200	1,200	3,600	3,339
		Telephone Exchange	270	270	270	263
		Total Supplies and Services .	1,620	1,620	4,020	3,757
		Contingencies.				
		Postage Charges	2,600	2,500	2,300	2,482
		Telegram Charges	600	680	450	881
		Rents, Rates, and Taxes	900	600	700	626
		Office Expenses and Miscellaneous . . .	8,500	8,300	8,018	7,866
		Total Contingencies .	12,600	12,080	11,468	11,855
		Total Superintendence .	1,34,000	1,32,700	1,16,000	1,25,828
		District Executive Force.				
		DISTRICT POLICE.				
		Salaries.				
		District Superintendents—(*a*)				
2	2	1st Grade (1,000)	24,000		24,000	
5	3	2nd " (900)	32,400		48,000	
7	5	3rd " (800)	48,000		58,800	
9	8	4th " (700)	67,200		64,800	
...	7	5th " (600)	50,400		...	
		Local Allowance	1,200		1,200	
		Personal Allowance	...		1,200	
			2,23,200		1,98,000	
		Deduct—Pay of Superintendent of Police, Bangalore, debitable to the Revenues of the Mysore Assigned Tract . .	*8,400*		*8,400*	
		" Pay of a Superintendent of Police sanctioned as Special Police Officer .	*7,200*		*7,200*	
		" Pay of Deputy Commissioner of Police, Madras, shown under Presidency Police	*8,400*		...	
		" Pay of Assistant Inspector-General of Police shown under Superintendence	*7,200*		...	
					1,82,400	
		Add—Probable difference between the pay in the revised scale and that in the old, of incumbents who were permanent on the date of revision . . .			1,200	
		Assistant District Superintendents—(*a*)	1,92,000	1,93,000	1,83,600	1,93,126
6	6	1st Grade (500)	36,000		36,000	
8	5	2nd " (450)	27,000		38,400	
7	5	3rd " (400)	24,000		29,400	
...	5	4th " (350)	21,000		...	
		Local Allowances	2,400		2,400	
		Probable difference between the pay in the revised scale and that in the old, of incumbents who were permanent on the date of revision		...	3,600	
			1,10,400	1,03,000	1,09,800	1,01,480
		Provision for re-organization of Superior Officer's Grades			39,000	
			3,02,400		3,32,400	
		Deduct—Probable Savings .	*1,400*		*13,400*	
		Total Salaries .	3,01,000	2,96,000	3,19,000	2,94,606
		Carried over .	3,01,000	2,96,000	3,19,000	2,94,606

(*a*) Eight Military Officers draw Personal Allowances at Rs. 200 each and one at Rs. 100. The Allowances are Military charges.

20.—POLICE—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.			Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93	Accounts, 1891-92.
					Rs.	Rs.	Rs.	Rs.
		District Executive Force—*contd.* DISTRICT POLICE—*contd.* Brought forward			3,01,000	2,96,000	3,19,000	2,94,606
		Police Force.						
		Inspectors—	Rural.	Reserve.				
1	1	Chief (300)	3,600	...	3,600		3,600	
1	1	Special (250)	3,000	...	3,000		3,000	
43	43	1st Class (200)	1,00,800	2,400	1,03,200		1,03,200	
60	60	2nd " (150)	1,08,000	...	1,08,000		1,08,000	
140	140	3rd " (100)	1,44,000	24,000	1,68,000		1,68,000	
146	147	4th " (70)	1,20,120	3,360	1,23,480		1,22,640	
		Local Allowances of Inspectors	1,800	...	1,800		1,800	
41	41	European Head Constables (on pay varying from 30 to 45)	13,980	2,760	16,740		16,740	
		Head Constables—						
301	301	" (25)	84,900	5,400	90,300		90,300	
582	580	" (20)	1,30,320	8,880	1,39,200		1,39,680	
635	633	" (16)	1,14,048	7,488	1,21,536		1,21,920	
658	655	" (14)	99,120	10,920	1,10,040		1,10,544	
		Constables—						
5,047	5,072	" (8)	4,11,168	75,744	4,86,912		4,84,512	
10,077	10,053	" (7)	7,37,604	1,06,848	8,44,452		8,46,468	
1	1	Bugler	...	120	120		120	
1,470	1,485	Servants	9,809	...	9,809		9,644	
		Local Allowance of Head Constables and Constables	54,826	900	55,726		55,738	
		Charge Allowance	86,904	...	86,904		86,904	
					24,72,819		24,72,810	
		Add—For re organization scheme			1,34,700		1,12,200	
					26,07,519		25,85,010	
		Deduct—Probable Savings			*1,56,244*		*1,37,067*	
		Total Police Force			24,51,275	25,77,000	24,47,943	25,62,404
		Hospital Charges.						
20	20	Apothecaries / Hospital Assistants			15,508	12,200	15,658	12,176
86	89	Servants			6,147	5,700	5,889	5,616
		Hospital Expenses			7,200	4,500	7,300	4,707
					28,855		28,847	
		Deduct—Probable Savings			*4,855*		*4,047*	
		Total Hospital Charges			24,000	22,400	24,800	22,499
		Allowances.						
		Famine Batta			1,60,000	1,60,000	1,39,000	1,57,955
		Travelling Allowance of Officers						
		" " of Establishment						
		" " of Medical ditto						
		Conveyance Allowance		(Rural)	65,760	68,000	66,120	72,350
		Horse Allowance of Inspectors		(Reserve)	4,500		4,500	
		House-rent and Residential Allowances		(Rural)	8,340		8,340	
		Residential Allowance		(Reserve)	540		540	
		Extra Allowance for Special dacoity party		(Rural)	528		...	
		Total Allowances			2,39,668	2,28,000	2,18,500	2,30,305
		Supplies and Services.						
		Way Charges of Escort			2,000	2,100	1,000	2,198
		Clothing / Arms and Accoutrements (including Ordnance Stores)			2,30,000	2,40,000	1,70,000	2,42,328
		Law Charges			5,000	...	5,000	...
		Rewards			2,000	3,000	2,000	2,254
		Elephant Charges			7,000	4,500	7,000	3,713
		Petty Construction and Repairs			80,000	76,000	80,000	77,061
		Total Supplies and Services			3,26,000	3,25,600	2,65,000	3,27,554
		Carried over			33,41,943	34,49,000	32,75,243	34,37,368

20.—POLICE—*continued.*

Numbers 1892-93.	Numbers 1893-94	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		District Executive Force—*contd.*				
		DISTRICT POLICE—Brought forward	33,41,943	34,49,000	32,75,243	34,37,368
		Contingencies.				
		Rents, Rates, and Taxes	14,000	14,000	14,000	13,236
		Postage Charges	22,000	22,000	22,000	21,201
		Telegram Charges	900	1,000	800	1,179
		Hot and Cold Weather Charges	700	700	700	678
		Office Expenses and Miscellaneous	38,000	38,300	36,000	42,173
		Total Contingencies	75,600	76,000	73,500	78,467
		TOTAL DISTRICT POLICE	34,17,543	35,25,000	33,48,743	35,15,835
		OTHER POLICE.				
258	255	Subsidiary Jail Guards	24,000		24,000	
1,357	1,350	Treasury Guards	1,37,600		1,38,000	
400	400	Process-servers	41,257		41,257	
30	30	Elephant Establishment	3,000		3,000	
112	112	Special Police charged for to parties concerned	11,000		11,000	
		TOTAL OTHER POLICE	2,16,857	(a)	2,17,257	(a)
		Total District Executive Force	36,34,400	35,25,000	35,66,000	35,15,835
		Railway Police.				
		SOUTHERN MAHRATTA RAILWAY.				
1	1	European Head Constable (40 to 50)	600		480	
1	1	Head Constable, Higher Grade (20)	240		240	
3	3	Head Constables, Lower Grade (14)	504		504	
77	78	Constables 41 (8), 37 (7)	7,044		6,948	
		Clothing and Contingencies	1,249		1,228	
			9,637		9,400	
		Deduct—Probable Savings	337		200	
		TOTAL SOUTHERN MAHRATTA RAILWAY	9,300		9,200	
		H.H. NIZAM'S GUARANTEED STATE RAILWAY, BEZVADA EXTENSION.				
2	2	Head Constables (20 and 14)	408		408	
16	16	Constables 6 (8) and 10 (7)	1,416		1,416	
		Clothing and Contingencies	271		271	
			2,095		2,095	
		Deduct—Probable Savings	65		65	
		TOTAL H. H. NIZAM'S GTD. STATE RY., ETC.	2,030		2,030	
		TEMPORARY RAILWAY GUARDS.				
13	9	Head Constables	1,512		2,184	
56	50	Constables 18(8) and 32(7)	4,416		4,932	
		Clothing and Contingencies	886		1,046	
			6,814		8,162	
		Deduct—Probable Savings	314		162	
		TOTAL TEMPORARY RY. GUARDS	6,500		8,000	
		PROPOSED RAILWAY POLICE SCHEME	23,000		87,000	
		Carried over	40,830	15,230	1,06,230	

(a) Provided under "District Police," "Police Force."

20.—POLICE —*continued.*

Numbers. 1893-94.	Numbers. 1892-93.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Brought forward	40,830	15,230	1,06,230	
		Railway Police—*contd.*				
		VILLUPURAM-GUNTAKAL STATE RAILWAY, NELLORE BRANCH.				
7	7	Constables (8)	672		672	
		Clothing and Contingencies	104		98	
			776			
		Deduct—Probable Savings	6			
		TOTAL VILLUPURAM-GUNTAKAL STATE RY., NELLORE BRANCH	770	770	770	
		Total Railway Police	41,600	16,000	1,07,000	14,494
		TOTAL IMPERIAL SUB-HEADS	...	...	...	10,541
		TOTAL PROVINCIAL SUB-HEADS	41,600	16,000	1,07,000	3,953
		Cattle Pounds.				
		Establishment.				
		Establishment of the Collector's Office (*a*)				
		Sub-treasury Gomastahs (*a*)				
		Pound-keepers (*a*)				
		Total Establishment	1,50,000	1,44,000	1,50,000	1,43,683
		Supplies and Services.				
		Construction and Repair of Pounds	78,000	68,000	67,000	63,864
		Feeding Charges	40,000	36,000	35,000	33,460
		Total Supplies and Services	1,18,000	1,04,000	1,02,000	97,324
		Other Charges.				
		Contributions to Municipalities } Refunds }	800	800	600	750
		Miscellaneous	6,200	6,200	6,400	4,512
		Total Other Charges	7,000	7,000	7,000	5,262
		Total Cattle Pounds	2,75,000	2,55,000	2,59,000	2,46,269

(*a*) Numerical strength and rate of pay should be given in future Estimates.

21.—MARINE.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93	Budget Estimate, 1892-93.	Accounts, 1891-92.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
Salaries and Allowances of Officers and Men afloat (*b*)	32,540	2,000	32,540	1,102
Purchase and Hire of Ships and Vessels	5,000	76,000	76,000	1,27,869
Marine Establishments (*c*)	7,460	7,000	7,460	6,527
Miscellaneous	5,000	35,000	5,000	14,868
TOTAL	50,000	1,20,000	1,21,000	1,50,456

(*b*) Details should be given in future Estimates.
(*c*) The Agent for Government Consignments and his Establishment.

22.—EDUCATION.

	Budget Estimate, 1893-94	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
PROVINCIAL. (*d*)	Rs.	Rs.	Rs.	Rs.
Direction	53,200	54,000	59,000	56,812
Inspection	2,69,000	2,77,200	2,69,000	2,73,790
Government Colleges, General	2,16,000	2,12,000	2,24,000	2,06,483
Government Colleges, Professional	1,43,800	1,28,800	92,500	88,083
Government Schools, General	1,19,000	1,29,400	1,08,000	1,09,278
Government Schools, Special	2,51,000	2,18,500	2,64,000	1,69,782
Grants-in-aid	5,23,500	5,07,500	5,14,000	5,13,421
Scholarships	25,000	25,000	23,000	24,852
Miscellaneous	14,000	13,800	13,000	11,245
Refunds	500	800	500	351
TOTAL PROVINCIAL	16,15,000	15,67,000	15,67,000	14,54,097
LOCAL.				
Inspection	90,000	84,000	85,000	81,641
Government Schools, General	8,46,000	7,10,000	8,50,000	5,93,605
Government Schools, Special	...	34,400	...	1,07,925
Grants-in-aid	2,44,000	2,36,000	2,39,000	2,29,943
Scholarships	700	700	500	514
Miscellaneous	18,300	14,700	24,000	14,505
Refunds	1,000	200	1,500	968
TOTAL LOCAL	12,00,000	10,80,000	12,00,000	10,29,101
TOTAL	28,15,000	26,47,000	27,67,000	4,83,198

(*d*) Expenditure controlled by the Director of Public Instruction.

22.—EDUCATION—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Direction.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Director of Public Instruction (2,000—50—2,250)	30,000	25,500	25,920	
		Personal Allowance	...		2,880	
			30,000			
		Deduct—Probable Savings	5,400			
		Total Salaries	24,600	25,500	28,800	29,732
		Establishment.				
1	1	Assistant (300—400)	4,560	18,000	4,560	17,510
8	8	Clerks (below 200)	8,370		8,880	
15	15	„ (below 50)	4,140		4,140	
16	17	Servants	1,476		1,434	
		Temporary Establishment	360	360	360	360
			18,906			
		Deduct—Probable Savings	400			
		Total Establishment	18,506	18,360	19,374	17,870
		Allowances.				
		Travelling Allowance of Officers	1,500	940	1,500	476
		„ „ of Establishment	500	200	500	101
		Total Allowances	2,000	1,140	2,000	577
		Contingencies.				
		Postage Charges	2,700	2,700	2,700	2,394
		Telegram Charges				
		Hot and Cold Weather Charges	5,394	6,300	6,126	6,239
		Carriage of Stationery				
		Repairs of Furniture				
		Cloth for Records				
		Stationery Charges				
		Office Expenses and Miscellaneous				
		Total Contingencies	8,094	9,000	8,826	8,633
		Total Direction	53,200	54,000	59,000	56,812
		Inspection.				
		INSPECTION, PROVINCIAL.				
		Salaries.				
		Inspectors, Graded List—				
1	1	3rd „ „ (750—50—1,000)	12,000	37,500	12,000	36,808
2	2	4th „ „ (500—50—750)	18,000		18,000	
1	1	„ Native „ (333⅓—500)	6,000		6,000	
2	2	Inspectresses of Girls' Schools (500—20—600) and (400—20—500)	12,700	12,100	12,000	12,927
			48,700	49,600	48,000	49,735
		Assistant Inspectors—				
2	2	1st class (400—10—500)	10,000	1,11,400	10,180	1,08,925
3	3	2nd „ (300—10—400)	11,670		11,780	
4	4	3rd „ (200—10—300)	11,110		10,650	
60	60	Sub-Assistants (75—150)	77,100		77,100	
		Personal Allowance	900		5,910	
6	6	Superintendents of Hill Schools, Ganjam, Vizagapatam, and Godaveri	3,353		3,390	
1	1	Mahomedan Inspecting Schoolmaster	420		420	
			1,63,253			
		Add—Provision for a Sub-Assistant Inspectress of Girls' Schools in the Northern and Central Circles and Establishment	2,292			
			1,65,545		1,67,430	
		Deduct— Probable Savings	9,506		10,683	
		Total Salaries	1,56,039	1,61,000	1,56,747	1,58,660
		Carried over	1,56,039	1,61,000	1,56,747	1,58,660

22.—EDUCATION—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Inspection—*continued.*				
		INSPECTION, PROVINCIAL—Brought forward .	1,56,039	1,61,000	1,56,747	1,58,660
		Establishment.				
		Inspectors' and Assistant Inspectors' Establishment.				
6	6	Clerks (below 100)	4,036		3,936	
44	45	Do. (below 50)	11,634		11,294	
31	32	Servants	2,640		2,640	
			18,310	18,000	17,870	17,807
		Sub-Assistant Inspectors' Establishment.				
67	70	Clerks (below 50)	12,216		11,928	
60	61	Servants	4,404		4,368	
		Temporary Establishment . . .	2,745		405	
			19,365	17,000	16,701	16,404
		Hill Schools' Superintendent's Establishment.				
1	1	Clerk	300		300	
7	8	Servants	672		588	
		Temporary Establishment . . .	...		2,340	
			972	700	3,228	713
			38,647			
		Deduct—Probable Savings .	1,500			
		Total Establishment .	37,147	35,700	37,799	34,924
		Allowances.				
		Travelling Allowance of Officers	52,200	58,000	50,840	57,983
		Ditto of Establishment . .				
		Contingencies.				
		Postage Charges	7,230	8,500	7,230	8,274
		Repair of Furniture	16,384	14,000	16,384	13,949
		Hot and Cold Weather Charges . . .				
		Carriage of Stationery				
		Cloth for Records				
		Stationery Charges				
		Rents, Rates, and Taxes				
		Office Expenses and Miscellaneous . . .				
		Total Contingencies .	23,614	22,500	23,614	22,223
		TOTAL INSPECTION, PROVINCIAL .	2,69,000	2,77,200	2,69,000	2,73,790
		INSPECTION, LOCAL. (*a*)				
		Salaries.				
		Inspecting Schoolmasters . . .	63,000	60,000	60,000	58,649
		Establishment.				
		Clerks				
		Servants	...	...	...	181
		Total Salaries and Establishment .	63,000	60,000	60,000	58,830
		Allowances.				
		Travelling Allowance	19,000	17,000	18,000	16,573
		Contingencies.				
		Office Expenses and Miscellaneous . . .	8,000	7,000	7,000	6,238
		TOTAL INSPECTION, LOCAL .	90,000	84,000	85,000	81,641
		Total Inspection .	3,59,000	3,61,200	3,54,000	3,55,431

(*a*) Numerical strength and rate of pay should be given in future.

22.—EDUCATION—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	DETAILS.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Government Colleges, General.	Rs.	Rs.	Rs.	Rs.
		ARTS COLLEGES (ENGLISH AND ORIENTAL).				
		Salaries.				
		Principals and Head Masters—				
1	1	1st Class, graded list (1,250—50—1,500)	17,500	40,600	16,950	38,603
2	2	3rd " (750—50—1,000)	24,000		24,000	
1	1	Head Master (400—20—500) . .	6,000		6,000	
1	...	(300—20—400)	...		4,020	
		Other Professors(*a*)—				
2	2	2nd Class, graded list (1,000—50—1,250)	30,000	66,400	30,600	64,584
1	1	3rd " (750—50—1,000)	12,000		11,550	
3	3	4th " (500—50—750)	27,000		27,000	
1	1	Professor of Physics . .	8,045		7,500	
10	10	Assistant Professors and Lecturers (200 and over)	40,060	56,000	40,980	54,354
19	19	" (less than 200) . .	28,300		28,300	
21	16	Masters and Teachers (between 50 and 200)	15,154	21,700	19,838	20,669
11	13	" " (below 50) . .	4,948		3,946	
			2,13,007		2,20,684	
		Deduct—Part cost transferred to "Government Schools, General," on account of the School Department in Colleges (page 61)	*8,043*		*8,842*	
			2,04,964		2,11,842	
		Deduct—Probable Savings .	*12,787*		*15,831*	
		Total Salaries .	1,92,177	1,84,700	1,96,011	1,78 210
		Establishment.				
7	6	Clerks and Librarian	2,576	6,300	2,997	6,302
60	60	Servants	4,392		4,374	
			6,968		7,371	
		Deduct—Part cost transferred to "Government Schools, General" (page 61)	*520*		*859*	
		Total Establishment .	6,448	6,300	6,512	6,302
		Allowances.				
		Travelling Allowance of Officers . . .	400	1,500	500	376
		Supplies and Services.				
		Cost of Europe Stores	...	2,200	...	5,001
		Purchase of Furniture and Apparatus . .	4,000	2,000	5,000	2,274
		Library, Reading Room, and Prize Allowances .	2,500	2,200	2,850	2,192
		Laboratory Charges	4,650	800	4,700	912
		Petty Construction and Repairs . . .	500	500	1,000	325
		Payments to Municipal Colleges . . .	...	800	...	807
		Total Supplies and Services .	11,650	8,500	13,550	11,511
		Contingencies.				
		Rents, Rates, and Taxes	2,266	2,300	2,328	2,355
		Hot and Cold Weather Charges . . .				
		Stationery Charges				
		Postage Charges	3,059	8,700	5,099	7,729
		Telegram Charges				
		Office Expenses and Miscellaneous . . .				
		Total Contingencies .	5,325	11,000	7,427	10,084
		Total Government Colleges, General .	2,16,000	2,12,000	2,24,000	2,06,483
		Government Colleges, Professional.				
		LAW COLLEGE.				
		Salaries.				
1	1	Principal (1,200)	14,400		14,400	
5	9	Professors and Assistants . . .	24,900		11,200	
		Special Lectures			...	
			39,300			
		Deduct—Probable Savings .	*1,000*			
		Total Salaries .	38,300	26,000	25,600	21,544
		Carried over .	38,300	26,000	25,600	21,544

(*a*) The Professor of Sanskrit Presidency College draws a local allowance of Rs. 100 per mensem as Curator of the Oriental Manuscripts Library.

22.—EDUCATION—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Government Colleges, Professional—*contd.* Brought forward	38,300	26,000	25,600	21,544
		Establishment.				
1	1	Clerk and Librarian	512		240	
4	5	Servants	384		300	
			896			
		Deduct—Probable Savings	*200*			
		Total Establishment	696	600	540	396
		Supplies and Services.				
		Furniture and Special Contingencies	604	...	...	...
		Library and Prizes	1,000	1,200	1,360	754
		Total Supplies and Services	1,604	1,200	1,360	754
		Contingencies.				
		Office Expenses and Miscellaneous	700	1,500	500	1,276
		TOTAL LAW COLLEGE	41,300	29,300	28,000	23,970
		ENGINEERING COLLEGE.				
		Salaries.				
1	1	Principal (1,240⅞)	14,890		14,890	
2	2	Professors, graded list (500—50—750)	16,825		15,625	
2	2	Masters (200 and over)	5,779		5,730	
7	7	" (between 50 and 200)	8,171		7,943	
2	2	" (below 50)	750		672	
			46,415	37,800	44,860	42,375
		Deduct—Part cost transferred to "Government Schools, Special, School of Engineering," on account of the School Department (page 66)	*32,330*	*24,000*	*31,558*	*28,616*
			14,085		13,302	
		Deduct—Probable Savings	*764*		*347*	
		Total Salaries	13,321	13,800	12,955	13,759
		Establishment.				
3	3	Clerks	1,150		1,080	
2	2	Librarian, Store-keeper and Superintendent of Military Pupils	728		708	
16	21	Servants	1,728		1,427	
			3,606	3,000	3,215	2,862
		Deduct—Part cost transferred to "Government Schools, Special, School of Engineering" (page 66)	*3,326*	*2,700*	*2,995*	*2,593*
		Total Establishment	280	300	220	269
		Allowances.				
		Travelling Allowance	1,500	1,500	400	643
		Supplies and Services.				
		Allowance to Board of Examiners	1,174	1,400	850	3,400
		Library and Prize Allowances	250	500	250	92
		Purchase of Instruments and Books	2,360	4,100	2,575	454
		Cost of Europe Stores				5,440
		Total Supplies and Services	3,784	6,000	3,675	9,386
		Contingencies.				
		Rent, Rates, and Taxes	400	400	400	...
		Postage Charges	715	1,400	850	1,368
		Telegram Charges				
		Office Expenses and Miscellaneous				
		Total Contingencies	1,115	1,800	1,250	1,368
		TOTAL ENGINEERING COLLEGE	20,000	23,400	18,500	25,425
		Carried over	61,300	52,700	46,500	49,395

22.—EDUCATION—*continued.*

Numbers 1892-93.	Numbers 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Government Colleges, Professional—*contd.*				
		Brought forward .	61,300	52,700	46,500	49,395
		TEACHERS' COLLEGE, SAIDAPET, AND TRAINING COLLEGE, CALICUT.				
		Salaries.				
1	1	Principal (600—50—1,000) . . .	7,900	15,000	7,200	2,396
1	1	Vice-Principal (400—20—500) . .	5,360		5,120	
2	3	Masters and Teachers (200 and over) .	10,000	17,500	7,800	2,906
4	9	" " (between 50 and 200)	10,931		5,844	
4	12	" " (below 50) . .	3,554		1,128	
			37,745		27,092	
		Deduct—Part cost transferred to "Government Schools, Special, Training Schools" (page 64) . .	*5,662*		*21,674*	
			32,083		5,418	
		Deduct—Probable Savings .	*1,905*		*306*	
		Total Salaries .	30,178	32,500	5,112	5,302
		Establishment.				
2	3	Clerks (below 50)	978		554	
13	22	Servants	1,332		780	
			2,310		1,334	
		Deduct—Part cost transferred to "Government Schools, Special, Training Schools" (page 64)	*326*		*1,067*	
		Total Establishment .	1,984	1,100	267	282
		Allowances.				
		House-rent Allowance	1,536	1,000	384	384
		Travelling Allowance	70	100	20	23
		Total Allowances .	1,606	1,100	404	407
		Supplies and Services.				
		Petty Construction and Repairs	490	300	...	55
		Library and Prizes	370	200	70	109
		Stipends	9,644	10,200	4,000	2,997
		Furniture and Apparatus	2,000	200	1,000	288
		Total Supplies and Services .	12,504	10,900	5,070	3,449
		Contingencies.				
		Rents, Rates, and Taxes	208	200	7	34
		Postage Charges	820	900	140	241
		Office Expenses and Miscellaneous . . .				
		Total Contingencies .	1,028	1,100	147	275
		TOTAL TEACHERS' COLLEGE, ETC. .	47,300	46,700	11,000	9,715
		COLLEGE OF AGRICULTURE.				
		Salaries.				
1	1	Principal (500—900)	9,800	18,000	9,620	18,157
1	1	Vice-Principal (400—500) . . .	4,800		4,800	
1	1	Master and Teacher (200 and over) . .	3,170		3,040	
4	4	Masters and Teachers (between 50 and 200)	5,745		5,638	
1	1	Master and Teacher (below 50) . .	410		384	
			23,925		23,482	
		Deduct—Probable Savings . .	*2,901*		*402*	
		Deduct—Part cost transferred to "Government Schools, Special, School of Agriculture" (page 67)	...	...	...	*735*
		Total Salaries .	21,024	18,000	23,080	17,422
		Establishment.				
2	2	Clerks	970	2,200	922	2,272
1	1	Overseer	420		420	
14	14	Servants	916		1,008	
		Deduct—Part cost transferred to "Government Schools, Special, School of Agriculture" (page 67) .	...	...	...	*95*
		Total Establishment .	2,306	2,200	2,350	2,177
		Allowance				
		Travelling Allowances	600	200	600	655
		Carried over .	23,930	20,400	26,030	20,254
			1,08,600	99,400	57,500	59,110

22.—EDUCATION—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	DETAILS.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Government Colleges, Professional—*contd.*				
		Brought forward	1,08,600	99,400	57,500	59,110
		COLLEGE OF AGRICULTURE—Brought forward	23,930	20,400	26,030	20,254
		Supplies and Services.				
		Cost of Europe Stores	...	...	...	229
		Veterinary Hospital Charges	1,200	900	...	982
		Library and Prizes	350	300	350	86
		Furniture, Apparatus, and Live Stock	1,500	400	1,500	150
		Laboratory Charges	250	100	250	71
		Farm annexed	4,500	3,500	3,500	3,364
		Botanical Gardens	1,000	1,100	900	1,091
		Petty Construction and Repairs	1,500	1,500	1,500	1,544
		Total Supplies and Services	10,300	7,800	8,000	7,517
		Contingencies.				
		Rents, Rates, and Taxes	70	70	70	70
		Postage Charges; Office Expenses and Miscellaneous	900	1,130	900	1,132
		Total Contingencies	970	1,200	970	1,202
		TOTAL COLLEGE OF AGRICULTURE	35,200	29,400	35,000	28,973
		Total Government Colleges, Professional	1,43,800	1,28,800	92,500	88,083
		Government Schools General.				
		SECONDARY SCHOOLS FOR BOYS AND GIRLS. ENGLISH AND VERNACULAR, PROVINCIAL.				
		FOR BOYS.				
		Salaries.				
4	4	Head Masters, Masters (50 to 200)	6,585		6,480	
26	29	Teachers (below 50)	8,310		7,446	
			14,895		13,926	
		Add—Amount transferred from "Government Colleges, General," on account of the School Department in the Colleges (page 58)	8,043		8,842	
			22,938		22,768	
		Deduct—Probable Savings	4,179		4,304	
		Total Salaries	18,759	21,200	18,464	23,566
		Establishment.				
1	1	Clerk	180		180	
9	10	Servants	577		510	
		Add—Part cost of Establishment transferred from "Government Colleges, General" (page 58)	520		859	
		Total Establishment	1,277	1,300	1,549	1,569
		Allowances.				
		Travelling Allowance	100	100	100	75
		Supplies and Services.				
		Purchase of Furniture and Apparatus	1,140	600	750	392
		Gymnasia; Prizes; Library Books and Maps	353	300	428	388
		Petty Construction and Repairs	500	500	750	857
		Total Supplies and Services	1,993	1,400	1,928	1,637
		Contingencies.				
		Rents, Rates, and Taxes	1,034	1,000	1,124	983
		Postage Charges; Telegram Charges; Office Expenses and Miscellaneous	337	500	335	514
		Total Contingencies	1,371	1,500	1,459	1,497
		TOTAL FOR BOYS	23,500	25,500	23,500	28,344
		FOR GIRLS.				
		Salaries.				
2	2	Head Masters (between 50 and 200)	1,320		1,500	
118	158	Masters and Teachers (below 50)	19,764		14,279	
			21,084		15,779	
		Deduct—Probable Savings	7,797		3,031	
		Total Salaries	13,287	11,300	12,748	9,462
		Carried over	13,287	11,300	12,748	9,462
			23,500	25,500	23,500	28,344

22.—EDUCATION—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Government Schools, General—*contd.*				
		Brought forward	23,500	25,500	23,500	28,344
		SECONDARY SCHOOLS FOR BOYS AND GIRLS, &c.—*contd.*				
		FOR GIRLS—Brought forward	13,287	11,300	12,748	9,462
		Establishment.				
48	66	Servants	1,599	800	1,396	637
		Allowances.				
		Travelling Allowances	100	10	100	1
		Supplies and Services.				
		Allowances to Conductress and Peons	1,000	950	900	834
		Library and Prizes	507	200	440	178
		Purchase of Furniture and Apparatus	1,000	300	800	350
		Petty Construction and Repairs	500	200	500	...
		Result portion of Pay	2,000	1,940	1,000	1,469
		Total Supplies and Services	5,007	3,590	3,640	2,831
		Contingencies.				
		Rents, Rates, and Taxes	2,825	1,100	2,460	1,079
		Office Expenses and Miscellaneous	1,182	900	1,656	638
		Total Contingencies	4,007	2,000	4,116	1,717
		TOTAL FOR GIRLS	24,000	17,700	22,000	14,648
		TOTAL SECONDARY SCHOOLS, &c., PROVINCIAL	47,500	43,200	45,500	42,992
		SECONDARY SCHOOLS FOR BOYS AND GIRLS, LOCAL.				
		Salaries.				
		Masters (*a*)	1,40,000	1,33,000	1,40,000	1,28,285
		Establishment.				
		Servants (*a*)	8,000	6,500	8,000	6,035
		Allowances.				
		House-rent Allowance	1,300	1,300	1,000	1,327
		Travelling Allowance	1,000	700	1,000	902
		Total Allowances	2,300	2,000	2,000	2,229
		Supplies and Services.				
		Purchase of Furniture and Apparatus	6,000	5,000	4,000	4,544
		Prizes	500	200	500	436
		Library Books and Maps	4,000	3,200	4,000	2,863
		Result portion of Pay	4,500	3,500	3,500	3,894
		Total Supplies and Services	15,000	11,900	12,000	11,737
		Contingencies. (*a*)				
		Rents, Rates, and Taxes				
		Postage Charges				
		Telegram Charges				
		Office Expenses and Miscellaneous				
		Total Contingencies	4,700	4,600	5,000	4,405
		TOTAL SECONDARY SCHOOLS, LOCAL	1,70,000	1,58,000	1,67,000	1,52,691
		PRIMARY SCHOOLS FOR BOYS AND GIRLS, PROVINCIAL.				
		FOR BOYS.				
		Salaries.				
235	240	Masters (less than 50)	24,690	18,200	23,130	16,505
		Deduct—Probable Savings	*8,063*		*8,687*	
		Total Salaries	16,627	18,200	14,443	16,505
		Establishment.				
48	84	Servants	1,170	300	426	317
		Carried over	17,797	18,500	14,869	16,822
			2,17,500	2,01,200	2,12,500	1,95,683

(*a*) Details should be given in future estimates.

22.—EDUCATION—*continued.*

Numbers. 1892-93	Numbers. 1893-94*	DETAILS.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Government Schools, General—*contd.*				
		Brought forward	2,17,500	2,01,200	2,12,500	1,95,683
		PRIMARY SCHOOLS, &c., PROVINCIAL—*contd.*				
		FOR BOYS—Brought forward	17,797	18,500	14,869	16,822
		Allowances.				
		Travelling Allowance	100	100	100	100
		Supplies and Services.				
		Purchase of Furniture and Apparatus	1,250	1,000	1,250	10
		Prizes	} 575	500	575	515
		Library Books and Maps				
		Petty Construction and Repairs	1,250	1,200	1,250	1,317
		Result portion of Salaries	3,000	6,300	...	6,045
		Total Supplies and Services	6,075	9,000	3,075	7,887
		Contingencies.				
		Rents, Rates, and Taxes	1,314	600	1,314	534
		Postage Charges	} 2,214	2,300	2,142	1,901
		Telegram Charges				
		Office Expenses and Miscellaneous				
		Total Contingencies	3,528	2,900	3,456	2,435
		Lump provision for New Schools			3,000	
		TOTAL FOR BOYS	27,500	30,500	24,500	27,244
		FOR GIRLS.				
		Salaries.				
311	312	Masters and Teachers (below 50)	28,524	30,000	29,010	20,497
		Deduct—Probable Savings	*8,303*		*13,438*	
		Total Salaries	20,221	30,000	15,572	20,497
		Establishment.				
140	208	Servants	3,474	3,500	3,291	2,272
		Allowances.				
		Travelling Allowances	100	20	100	62
		Allowance to Conductresses and Peons	1,500	1,880	1,200	1,346
		Total Allowances	1,600	1,900	1,300	1,408
		Supplies and Services.				
		Stipends	...	300	...	124
		Furniture and Apparatus	1,500	1,000	1,500	1,208
		Library and Prizes	1,410	900	1,530	905
		Petty Construction and Repairs	400	100	800	505
		Result portion of Salaries	3,500	6,000	3,000	3,398
		Total Supplies and Services	6,810	8,300	6,830	6,140
		Contingencies.				
		Rents, Rates, and Taxes	4,237	3,600	3,979	2,524
		Postage Charges	} 2,658	2,400	2,028	1,890
		Office Expenses and Miscellaneous				
		Total Contingencies	6,895	6,000	6,007	4,414
		TOTAL FOR GIRLS	39,000	49,700	33,000	34,731
		TOTAL PRIMARY SCHOOLS, &c., PROVINCIAL	66,500	80,200	57,500	61,975
		PRIMARY SCHOOLS FOR BOYS AND GIRLS, LOCAL. (*a*)				
		Salaries.				
		Masters	5,79,000	4,80,000	5,80,000	3,77,144
		Establishment.				
		Servants	15,000	10,000	21,000	9,467
		Allowances.				
		House-rent Allowance	25,000	22,000	30,000	19,306
		Travelling Allowance	1,000	300	1,000	204
		Total Allowances	26,000	22,300	31,000	19,510
		Supplies and Services.				
		Purchase of Furniture and Apparatus	20,000	15,000	15,000	13,582
		Prizes	1,000	100	1,000	113
		Library Books and Maps	5,000	4,600	5,000	2,285
		Total Supplies and Services	26,000	19,700	21,000	15,980
		Carried over	6,46,000	5,32,000	6,53,000	4,22,101
			2,84,000	2,81,400	2,70,000	2,57,658

(*a*) Numerical strength and rate of pay should be given in future.

22.—EDUCATION—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Government Schools, General—*contd.*				
		Brought forward .	2,84,000	2,81,400	2,70,000	2,57,658
		PRIMARY SCHOOLS FOR BOYS AND GIRLS, LOCAL—				
		Brought forward .	6,46,000	5,32,000	6,53,000	4,22,101
		Contingencies.(a)				
		Rents, Rates, and Taxes				
		Postage Charges				
		Telegram Charges				
		Office Expenses and Miscellaneous . . .				
		Total Contingencies .	30,000	20,000	30,000	18,813
		TOTAL PRIMARY SCHOOLS, LOCAL .	6,76,000	5,52,000	6,83,000	4,40,914
		PAYMENTS IN SUPPORT OF MUNICIPAL SCHOOLS, PROVINCIAL.				
		Payments in support of Secondary Schools . .	5,000	6,000	5,000	4,311
		" " of Primary Schools . .				
		Total Government Schools, General .	9,65,000	8,39,400	9,58,000	7,02,883
		TOTAL PROVINCIAL SUB-HEADS .	1,19,000	1,29,400	1,08,000	1,09,278
		TOTAL LOCAL SUB-HEADS . .	8,46,000	7,10,000	8,50,000	5,93,605
		Government Schools, Special.				
		TRAINING SCHOOLS, PROVINCIAL.				
		FOR MASTERS.				
		Salaries.				
16	27	Masters	10,632		10,780	
128	102	Teachers (below 50)	32,053		34,608	
		Add—Part cost transferred from Government Colleges, Professional (page 60) .	5,662		21,674	
			48,347		67,062	
		Deduct—Probable Savings .	*15,635*		*17,062*	
		Total Salaries .	32,712	38,500	50,000	25,813
		Establishment.				
60	80	Servants	3,204	3,000	2,880	1,446
		Add—Part cost transferred from Government Colleges, Professional (page 60) .	326		1,067	
					3,947	
		Deduct—Probable Savings .			*83*	
		Total Establishment .	3,530	3,000	3,864	1,446
		Allowances.				
		Travelling Allowance	300	300	300	134
		House-rent Allowance	384	800	1,536	1,536
		Total Allowances .	684	1,100	1,836	1,670
		Supplies and Services.				
		Purchase of Furniture and Apparatus . . .	4,000	1,500	3,000	1,560
		Prizes	1,085	400	1,220	400
		Library				
		Stipends	70,080	50,000	63,700	12,695
		Petty Construction and Repairs	1,000	500	1,000	4,350
		Total Supplies and Services .	76,165	52,400	68,920	19,005
		Contingencies.				
		Postage Charges	300	300	50	97
		Rents, Rates, and Taxes	3,791	2,400	2,744	963
		Office Expenses and Miscellaneous . . .	1,818	2,200	2,586	958
		Total Contingencies .	5,909	4,900	5,380	2,018
		TOTAL FOR MASTERS .	1,19,000	99,900	1,30,000	49,952
		Carried over .	1,19,000	99,900	1,30,000	49,952

(a) Details should be given in future estimates.

22.—EDUCATION—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	DETAILS.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Government Schools, Special—*contd.*	Rs.	Rs.	Rs.	Rs.
		TRAINING SCHOOLS, PROVINCIAL—*contd.*				
		Brought forward	1,19,000	99,900	1,30,000	49,952
		FOR MISTRESSES.				
		Salaries.				
1	1	Superintendent (300)	3,600	3,000	4,800	3,043
15	26	Head and Assistant Mistresses	14,498	11,500	10,256	8,716
					15,056	
		Add—Part Salary of Hobart School Staff	...		1,020	
			18,098		16,076	
		Deduct—Probable Savings	5,013		2,570	
		Total Salaries	13,085	14,500	13,506	11,759
		Establishment.				
1	1	Clerk	168		168	
10	24	Servants	1,305		734	
		Total Establishment	1,473	1,500	902	1,196
		Allowances.				
		Travelling Allowances	100		100	
		Conveyance Allowances	600		...	
		Total Allowances	700	1,100	100	1,156
		Supplies and Services.				
		Furniture and Apparatus	800	400	800	250
		Library and Prizes	368	200	250	333
		Stipends	8,136	7,000	8,640	6,103
		Petty Construction and Repairs	200	400	...	...
		Total Supplies and Services	9,504	8,000	9,690	6,686
		Contingencies.				
		Rents, Rates, and Taxes	1,434	1,400	790	1,491
		Postage Charges / Office Expenses and Miscellaneous	1,804	1,600	1,012	1,026
		Total Contingencies	3,238	3,000	1,802	2,517
		Lump provision for the Moyan Female Normal School	...	...	5,000	
		TOTAL FOR MISTRESSES	28,000	28,100	31,000	23,314
		TOTAL TRAINING SCHOOLS, PROVINCIAL	1,47,000	1,28,000	1,61,000	73,266
		TRAINING SCHOOLS, LOCAL.				
		Salaries.				
		Masters	...	10,600	...	37,692
		Establishment.				
		Clerks				
		Servants				
		Total Establishment	...	800	...	12,572
		Allowances.				
		Travelling Allowance	...	300	...	548
		Supplies and Services.				
		Purchase of Furniture and Apparatus	...	400	...	2,775
		Prizes	...	...	...	24
		Stipends	...	16,400	...	54,604
		Total Supplies and Services	...	16,800	...	57,403
		Contributions.				
		Contributions to Municipalities	...	...	...	123
		Contingencies.				
		Rents, Rates, and Taxes				
		Postage Charges				
		Telegram Charges				
		Office Expenses and Miscellaneous				
		Total Contingencies	...	5,600	...	9,369
		TOTAL TRAINING SCHOOLS, LOCAL	...	34,100	...	1,07,707
		Carried over	1,47,000	1,62,100	1,61,000	1,80,973

22.—EDUCATION—*continued.*

Numbers. 1892-93	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Government Schools, Special—*contd.*	Rs.	Rs.	Rs.	Rs.
		Brought forward	1,47,000	1,62,100	1,61,000	1,80,973
		SCHOOL OF ARTS, PROVINCIAL.				
		Salaries.				
1	1	Superintendent (500—50—1,000)	9,077	6,600	8,400	8,377
1	1	Instructor, Artistic Branch (400)	4,800	3,000	4,800	4,800
1	1	Teachers (50 and above)	600	7,500	600	7,052
—	9	Do. (below 50)	3,324		3,924	
9	—	Temporary and Pupil Teachers	...		...	
		Total Salaries	17,801	17,100	17,724	20,229
		Establishment.				
1	1	Clerk (50—5—75)	900	900	900	955
		Allowances.				
		House-rent Allowance	600	580	600	600
		Travelling Allowances	...	220	...	129
		Total Allowances	600	800	600	729
		Supplies and Services.				
		Furniture and Apparatus	...	200	...	171
		Library and Prizes	500		500	5
		Cost of Europe Stores	...		...	...
		Total Supplies and Services	500	200	500	176
		Contingencies.				
		Rents, Rates, and Taxes	732	730	730	732
		Postage Charges	19,467	18,270	19,546	18,526
		Telegram Charges				
		Office Expenses and Miscellaneous				
		Total Contingencies	20,199	19,000	20,276	19,258
		TOTAL SCHOOL OF ARTS, PROVINCIAL	40,000	38,000	40,000	41,347
		SCHOOL OF ENGINEERING, PROVINCIAL.				
		Salaries.				
		Add—Part cost transferred from Government Colleges, Professional (page 59)	32,330	24,000	31,558	28,616
		Deduct—Probable Savings	*4,518*		*2,699*	
		Total Salaries	27,812	24,000	28,859	28,616
		Establishment.				
		Add—Part cost transferred from Government Colleges, Professional (page 59)	3,326	2,700	2,995	2,593
		Supplies and Services.				
		Allowance to Board of Examiners	2,451	...	1,775	...
		Library and Prizes	450	4,300	450	20
		Purchase of Instruments and Books, &c.	3,190		4,350	276
		Cost of European Stores	...		...	...
		Total Supplies and Services	6,091	4,300	6,575	296
		Contingencies.				
		Rents, Rates, and Taxes	1,721	...	1,721	...
		Postage Charges	2,050	2,000	1,850	3,123
		Office Expenses and Miscellaneous				
		Total Contingencies	3,771	2,000	3,571	3,123
		TOTAL SCHOOL OF ENGINEERING, PROVINCIAL	41,000	33,000	42,000	34,628
		Carried over	2,28,000	2,33,100	2,43,000	2,56,948

22.—EDUCATION—*continued.*

DETAILS.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Government Schools, Special—*contd.* Brought forward	2,28,000	2,33,100	2,43,000	2,56,948
SCHOOL OF AGRICULTURE, PROVINCIAL.				
Salaries.				
Part cost transferred from Government Colleges, Professional (page 60)	...	...	...	735
Establishment.				
Part cost transferred from Government Colleges, Professional (page 60)	...	...	...	95
Supplies and Services.				
Laboratory Charges	...	...	...	3
Farm charges	...	...	...	180
Botanical Gardens	...	...	...	29
Petty Construction and Repairs	...	...	...	101
Total Supplies and Services	...	...	...	313
Contingencies.				
Postage Charges	...	...	...	56
Office Expenses and Miscellaneous	...	...	...	
Total Contingencies	...	...	...	56
TOTAL SCHOOL OF AGRICULTURE, PROVINCIAL	...	...	...	1,199
SCHOOL OF AGRICULTURE, LOCAL	...	300	...	218
OTHER SPECIAL SCHOOLS, PROVINCIAL.				
Carpentry Class, Rajahmundry	900	2,500	900	732
Drawing Class, Kumbakonam	600		600	612
Technical Classes, Teachers' College	1,000		1,000	842
Reformatory School	19,000	17,000	17,800	17,156
Hobart Girls' Industrial School	700	...	700	...
Gymnasium Teacher's College	800	...	...	...
TOTAL OTHER SPECIAL SCHOOLS, PROVINCIAL	23,000	19,500	21,000	19,342
Total Government Schools, Special	2,51,000	2,52,900	2,64,000	2,77,707
TOTAL PROVINCIAL SUB-HEADS	2,51,000	2,18,500	2,64,000	1,69,782
TOTAL LOCAL SUB-HEADS	...	34,400	...	1,07,925
Grants-in-Aid.				
GRANTS-IN-AID, PROVINCIAL.				
Salary and Rent—				
Grants to Colleges, General	85,000	85,000	80,000	79,920
Do. to Schools, General. — To Secondary Schools for Boys	85,000	85,000	...	66,902
Do. to Schools, General. — To Primary Schools for Boys			80,000	10,751
Do. to Schools, General. — To Secondary Schools for Girls	67,000	60,000	...	27,555
Do. to Schools, General. — To Primary Schools for Girls			58,000	32,156
Do. to Schools, Special. — For Boys — Normal	5,000	4,000	5,000	4,410
Do. to Schools, Special. — For Boys — Technical	10,500	10,000	8,000	9,605
Do. to Schools, Special. — For Girls — Normal	6,000	5,000	5,000	6,071
Do. to Schools, Special. — For Girls — Technical	2,500	3,000	1,000	2,028
Scholarship Grants	28,000	27,000	25,500	29,179
Building Grants	30,000	26,000	30,000	36,053
Special Grants for Furniture, Apparatus and Maps	8,000	12,000	8,000	9,605
Grants for Feeding and Clothing in European Boarding Schools and Orphanages	10,000	10,000	10,000	11,666
Payments by Results	1,65,000	1,59,000	1,82,000	1,63,770
Grants to Eleemosynary Schools	1,500	1,500	1,500	1,475
To Municipal Funds	20,000	20,000	20,000	22,275
TOTAL GRANTS-IN-AID, PROVINCIAL	5,23,500	5,07,500	5,14,000	5,13,421
Carried over	5,23,500	5,07,500	5,14,000	5,13,421

22.—EDUCATION—*continued.*

DETAILS.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Grants-in-Aid—*contd.*	Rs.	Rs.	Rs.	Rs.
Brought forward .	5,23,500	5,07,500	5,14,000	5,13,421
GRANTS-IN-AID, LOCAL.				
Salary Grants to Primary Schools, General . .	5,000	3,000	20,000	2,634
Building Grants	2,000	1,000	2,000	1,017
Payments by Results	2,30,000	2,25,000	2,10,000	2,20,035
Miscellaneous Grants	100	100	1,000	...
Result Grants to Combined System Schools . .	6,900	6,900	6,000	6,257
TOTAL GRANTS-IN-AID, LOCAL .	2,44,000	2,36,000	2,39,000	2,29,943
Total Grants-in-Aid .	7,67,500	7,43,500	7,53,000	7,43,364
Scholarships.				
SCHOLARSHIPS, PROVINCIAL.				
In Colleges, General	12,000	12,000	9,000	13,342
In Colleges, Professional	4,600	5,000	5,000	4,530
In Secondary Schools for Boys	450	200	200	42
In Primary Schools for Boys	450	...	200	...
In Secondary Schools for Girls . . . . }	3,500	3,600	3,600	{ 2,183
In Primary Schools for Girls . . . . }				...
In Special Schools other than Training Schools . .	4,000	4,200	5,000	4,755
TOTAL SCHOLARSHIPS, PROVINCIAL .	25,000	25,000	23,000	24,852
SCHOLARSHIPS, LOCAL.				
In Secondary Schools	500	500	300	481
In Primary Schools	200	200	200	33
TOTAL SCHOLARSHIPS, LOCAL .	700	700	500	514
Total Scholarships .	25,700	25,700	23,500	25,366
Miscellaneous.				
MISCELLANEOUS, PROVINCIAL.				
Purchase and Collection of Oriental Manuscripts .	3,084	3,500	3,084	3,501
Honoraria	...	500	...	865
Registration of Books	3,816	3,600	3,816	3,792
Teacher Certificate Examination . . .	6,000	5,000	5,000	3,087
Miscellaneous	1,100	1,200	1,100	...
TOTAL MISCELLANEOUS, PROVINCIAL .	14,000	13,800	13,000	11,245
MISCELLANEOUS, LOCAL.				
Book Depôt { Purchase of Books	12,000	10,000	15,000	11,151
Book Depôt { Commission on Sale of Books . .	3,000	2,500	4,000	2,344
Contributions to Municipalities	500	200	2,000	...
Miscellaneous	2,800	2,000	3,000	1,010
TOTAL MISCELLANEOUS, LOCAL .	18,300	14,700	24,000	14,505
Total Miscellaneous .	32,300	28,500	37,000	25,750

23.—ECCLESIASTICAL.

Imperial.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Ecclesiastical Establishments	3,51,800	3,49,000	3,31,500	3,39,179
Cemetery Establishment	11,200	10,000	10,200	10,033
Miscellaneous Ecclesiastical Charges	6,000	6,000	11,300	9,546
TOTAL	3,69,000	3,65,000	3,53,000	3,58,758

Details.

Numbers. 1892-93.	Numbers. 1893-94.		Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Ecclesiastical Establishments.				
		CHURCH OF ENGLAND.				
		Salaries.	Rs.	Rs.	Rs.	Rs.
1	1	The Bishop	25,600	25,600	25,600	25,600
1	1	Domestic Chaplain	9,600	9,600	9,600	9,600
1	1	Archdeacon	3,200	2,000	3,200	2,133
1	1	Secretary and Registrar	2,560	2,560	2,560	2,560
18	22	Senior Chaplains (800)	2,11,200		1,72,800	
14	10	Junior Chaplains (500)	60,000	2,26,000	84,000	2,29,068
15	15	Clergymen, other than Chaplains (varying from 20 to 150)	19,500		19,500	
1	1	Marriage Registrar	600	600	600	600
			3,32,260		3,17,860	
		Deduct—Probable Savings	*65,100*		*68,400*	
		Total Salaries	2,67,160	2,66,360	2,49,460	2,69,561
		Establishment.				
1	1	Verger	252	252	252	252
1	1	Organist's Allowance	2,100	2,100	2,100	2,100
		Choir Allowance	1,020	1,020	1,020	1,020
1	1	Beadle	168	168	168	168
17	16	Clerks	3,540	9,700	3,750	9,745
91	91	Servants	6,288		6,288	
		Total Establishment	13,368	13,240	13,578	13,285
		TOTAL CHURCH OF ENGLAND	2,80,528	2,79,600	2,63,038	2,82,846
		CHURCH OF SCOTLAND.				
		Salaries.				
2	1	Senior Chaplain	11,400	27,300	21,000	16,571
1	2	Junior Chaplain	12,000		6,000	
		Assistant Chaplain for 7 months	3,500	...	...	...
		Total Salaries	26,900	27,300	27,000	16,571
		Establishments.				
1	1	Precentor	252		252	
2	2	Clerks	312		312	
11	11	Servants	801		801	
		Total Establishments	1,365	1,370	1,365	1,365
		TOTAL CHURCH OF SCOTLAND	28,265	28,670	28,365	17,936
		ALLOWANCES.				
		The Bishop's Visitation Allowance	3,500	3,500	3,500	4,522
		Travelling Allowance	12,474	11,500	12,660	10,946
		Conveyance Allowance	1,800	1,800	1,800	1,973
		House-rent Allowance	11,160	12,000	12,720	11,836
		Capitation Allowance	4,400	3,600	..	...
		TOTAL ALLOWANCES	33,334	32,400	30,680	29,277
		SUPPLIES AND SERVICES.				
		Petty Construction and Repairs	4,000	2,000	3,500	2,716
		CONTINGENCIES.				
		Rents, Rates, and Taxes	984	1,000	984	1,136
		Postage Charges	340	330	340	320
		Office Expenses and Miscellaneous	4,349	5,000	4,593	4,948
		TOTAL CONTINGENCIES	5,673	6,330	5,917	6,404
		Total Ecclesiastical Establishments	3,51,800	3,49,000	3,31,500	3,39,179
		Cemetery Establishment.				
86	86	Subordinates in charge of Cemeteries	5,112	5,200	5,112	5,217
		Petty Construction and Repairs	6,000	4,770	5,000	4,785
		Contingent Charges	88	30	88	31
		Total Cemetery Establishment	11,200	10,000	10,200	10,033
		Miscellaneous Ecclesiastical Charges.				
		Allowances to Wesleyan Clergymen for ministering to Wesleyan Soldiers	...	...	5,300	3,546
		Allowance to the Roman Catholic Bishop	6,000	6,000	6,000	6,000
		Total Miscellaneous Ecclesiastical Charges	6,000	6,000	11,300	9,546

24.—MEDICAL.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Provincial. (a)	Rs	Rs.	Rs.	Rs.
Medical Establishment	4,50,000	4,59,000	4,45,000	4,45,125
Hospitals and Dispensaries	3,46,000	3,61,000	3,12,000	3,39,739
Sanitation and Vaccination	1,21,000	1,12,900	1,08,000	1,08,916
Grants for Medical Purposes	5,500	9,700	5,700	8,237
Medical School and College	1,47,000	1,51,100	1,45,600	1,51,673
Lunatic Asylum	91,000	91,500	86,000	85,038
Chemical Examiner	19,000	13,700	17,200	18,596
Refunds	500	100	500	160
Total Provincial	11,80,000	11,99,000	11,20,000	11,57,484
Local.				
Hospitals and Dispensaries	6,28,000	6,10,000	6,55,800	5,87,373
Sanitation and Vaccination	7,13,000	7,10,000	6,85,000	7,04,980
Medical School and College	8,900	8,900	9,000	8,245
Refunds	100	100	200	10
Total Local	13,50,000	13,29,000	13,50,000	13,00,608
TOTAL	25,30,000	25,28,000	24,70,000	24,58,092

(a) The expenditure is controlled by the Surgeon-General with the Government of Madras.

Details.

Numbers. 1892-93.	Numbers. 1893-94.	Medical Establishment.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Superintendence.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Surgeon-General (2,500)	30,000	30,000	30,000	30,000
1	1	Secretary to ditto (800)	9,600	8,500	9,600	8,399
		Total Salaries	39,600	38,500	39,600	38,399
		Establishment.				
6	6	Clerks (between 50 and 200)	6,120	11,000	6,120	10,944
10	10	Do. (below 50)	3,948		3,948	
10	10	Servants	852		852	
		Total Establishment	10,920	11,000	10,920	10,944
		Allowances.				
		House-rent Allowance of Secretary	900	850	900	900
		Travelling Allowance of Officers	2,000	1,250	2,000	856
		" " of Establishment				
		Hill Journey Allowance				
		Total Allowances	2,900	2,100	2,900	1,756
		Contingencies.				
		Rents, Rates, and Taxes	2,400	2,400	2,400	2,400
		Postage Charges	750	700	600	684
		Telegram Charges	450	300	300	512
		Office Expenses and Miscellaneous	1,000	1,000	700	1,059
		Total Contingencies	4,600	4,400	4,000	4,655
		Total Superintendence	58,020	56,000	57,420	55,754
		District Medical Officers.				
		Salaries.				
29	30	Brigade Surgeons Lt.-Col., Surgeons Lt.-Col. and Surgeons-Major	3,02,100	2,96,000	2,95,500	2,43,220
6	5	Surgeons Captains, Surgeons Lt.-Col. and Uncovenanted Surgeon	33,000		39,600	41,191
21	21	Assistant Surgeons	46,200	41,000	46,200	37,470
11	11	Apothecaries and Assistant Apothecaries	22,032	12,400	21,414	12,775
6	6	Hospital Assistants	4,390	600	4,330	182
			4,07,722		4,07,044	
		Deduct—Probable Savings	*67,196*		*69,488*	
		Total Salaries	3,40,526	3,50,000	3,37,556	3,34,838
		Carried over	3,40,526	3,50,000	3,37,556	3,34,838
			58,020	56,000	57,420	55,754

24.—MEDICAL—*continued.*

Numbers 1892-93.	Numbers 1893-94.	DETAILS.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Medical Establishment—*contd.*	Rs.	Rs.	Rs.	Rs.
		Brought forward	58,020	56,000	57,420	55,754
		DISTRICT MEDICAL OFFICERS—*contd.*				
		Brought forward	3,40,526	3,50,000	3,37,556	3,34,838
		Establishment.				
5	5	Servants	554	300	554	351
		Cutler's Establishment in the Medical Storekeeper's Office	900	900	900	886
		Total Establishment	1,454	1,200	1,454	1,237
		Allowances.				
		Warm Clothing Allowances	...	200	...	251
		Hill Journey Allowances	300	400	300	401
		House-rent Allowance	8,460	5,000	8,880	6,936
		Travelling Allowance	17,450	19,400	15,670	17,557
		Total Allowances	26,210	25,000	24,850	25,145
		Contingencies.				
		Postage Charges	1,650	1,500	1,400	1,489
		Telegram Charges	200	200	150	196
		Office Expenses and Miscellaneous	340	400	570	285
		Total Contingencies.	2,190	2,100	2,120	1,970
		TOTAL DISTRICT MEDICAL OFFICERS	3,70,380	3,78,300	3,65,980	3,63,190
		RESERVED MEDICAL SUBORDINATES.				
3	3	Assistant Surgeons (100)	3,600		3,600	...
		Apothecaries / Hospital Assistants	18,000		18,000	26,181
		TOTAL RESERVED MEDICAL SUBORDINATES	21,600	24,700	21,600	26,181
		Total Medical Establishment	4,50,000	4,59,000	4,45,000	4,43,125
		Hospitals and Dispensaries.				
		PRESIDENCY HOSPITALS AND DISPENSARIES, PROVINCIAL.				
		Salaries.				
14	15	Apothecaries and Assistant Apothecaries	26,640	26,700	25,800	22,373
9	9	Hospital Assistants	5,700	5,500	5,700	...
		Allowance to the Superintendent of Voluntary Venereal Hospital	1,200	1,200	1,200	1,200
			33,540		32,700	
		Deduct—Probable Savings	7,095		4,188	
		Total Salaries	26,445	33,400	28,512	23,573
		Establishment.				
62	62	Matrons, Nurses, and Ward Attendants (Men)	21,393	20,000	21,108	23,947
16	16	Female Pupils	2,208	3,800	2,208	3,856
236	256	Clerks / Servants	28,992	30,200	26,480	26,363
		Total Establishment	52,593	54,000	49,796	54,166
		Allowances.				
		Travelling Allowance	...	50	...	73
		House-rent Allowance	2,160	2,150	3,510	1,262
		Total Allowances	2,160	2,200	3,510	1,335
		Supplies and Services.				
		Diet of Patients	1,00,000	1,16,000	86,200	1,06,851
		Bedding and Clothing, &c.	15,800		12,800	
		Medicines supplied by Military Department / Carriage of ditto	28,000	28,000	28,000	27,914
		Country Medicines and Hospital Necessaries	23,620	22,000	18,870	21,644
		Total Supplies and Services	1,67,420	1,66,000	1,45,870	1,56,409
		Contingencies.				
		Rents, Rates, and Taxes	7,000	6,500	6,500	5,326
		Purchase and Repair of Furniture	1,700	1,500	1,550	...
		Charges for pulling Punkahs at the General Hospital	4,000	4,000	3,000	3,859
		Postage Charges / Telegram Charges / Office Expenses and Miscellaneous	9,540	20,000	6,040	19,434
		Total Contingencies	22,240	32,000	17,090	28,619
		TOTAL PRESIDENCY HOSPITALS AND DISPENSARIES, PROVINCIAL	2,70,858	2,87,600	2,44,778	2,64,102
		Carried over	2,70,858	2,87,600	2,44,778	2,64,102

24.—MEDICAL—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Hospitals and Dispensaries—*contd.* Brought forward	2,70,858	2,87,600	2,44,778	2,64,102
		MOFUSSIL HOSPITALS AND DISPENSARIES, PROVINCIAL.				
		Salaries.				
1	1	Apothecary	963	5,000	963	43
8	10	Hospital Assistants	8,340		6,540	5,748
		Local Allowance				
			9,303			
		Deduct—Probable Savings	2,000			
		Total Salaries	7,303	5,000	7,503	5,791
		Establishment.				
39	38	Native Medical Pupils	...	1,300	...	2,121
		Servants	3,368	2,700	3,188	1,821
		Total Establishment	3,368	4,000	3,188	3,942
		Allowances.				
		Travelling Allowance	400	1,000	400	1,067
		Supplies and Services.				
		Diet of Patients	2,755	2,400	2,705	2,392
		Bedding and Clothing	225		220	
		European Medicines	20,000	20,900	15,000	21,658
		Country Medicines and Hospital Necessaries	710		706	
		Petty Construction and Repairs	300	...	200	299
		Total Supplies and Services	23,990	23,300	18,831	24,349
		Contingencies.				
		Rents, Rates, and Taxes	621	1,000	400	28
		Postage and Telegram Charges				116
		Office Expenses and Miscellaneous				894
		Total Contingencies	621	1,000	400	1,038
		TOTAL MOFUSSIL HOSPITALS AND DISPENSARIES, PROVINCIAL	35,682	34,300	30,322	36,187
		MOFUSSIL HOSPITALS AND DISPENSARIES, LOCAL. (Local Funds Act, V of 1884.)				
		Salaries. (*a*)				
		Apothecaries	2,15,000	2,12,000	2,45,000	2,05,414
		Hospital Assistants				
		Establishment. (*a*)				
		Medical Pupils, &c.	28,000	26,000	24,000	22,015
		Clerks	90,000	86,000	90,000	74,585
		Servants				
		District Surgeon's Establishment Charges	20,000	17,000	17,000	15,091
		Total Establishment	1,38,000	1,29,000	1,31,000	1,11,691
		Allowances.				
		Travelling Allowance	5,000	5,000	4,500	4,597
		Supplies and Services.				
		Diet of Patients	32,000	32,000	30,000	28,858
		Clothing and Bedding, &c.	98,000	98,000	95,000	99,642
		Cost of Medical Stores				
		Country Medicines and Hospital Necessaries				
		Other Items				
		Total Supplies and Services	1,30,000	1,30,000	1,25,000	1,28,500
		Contingencies.				
		Postage Charges	55,000	54,000	55,300	53,275
		Telegram Charges				
		Office Expenses and Miscellaneous				
		Total Contingencies	55,000	54,000	55,300	53,275
		TOTAL MOFUSSIL HOSPITALS AND DISPENSARIES, LOCAL	5,43,000	5,30,000	5,60,800	5,03,477
		GRANTS TO HOSPITALS AND DISPENSARIES, PROVINCIAL.				
		To Local Fund and Municipal Dispensaries towards the Salary of Medical Subordinates	32,000	32,000	31,000	33,630
		To private Hospitals and Dispensaries	7,360	7,000	5,800	5,820
		TOTAL GRANTS TO HOSPITALS AND DISPENSARIES, PROVINCIAL	39,360	39,000	36,800	39,450
		GRANTS TO HOSPITALS AND DISPENSARIES, LOCAL	85,000	80,000	95,000	83,896
		Carried over	9,73,900	9,70,900	9,67,700	9,27,112

(*a*) Numerical strength should be given in future.

24.—MEDICAL—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	DETAILS.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Hospitals and Dispensaries—*contd.*				
		Brought forward .	9,73,900	9,70,900	9,67,700	9,27,112
		OTHER CHARGES, PROVINCIAL.				
		Expenses for Civil Patients treated in Police Hospitals	100	100	100	...
		Total Hospitals and Dispensaries .	9,74,000	9,71,000	9,67,800	9,27,112
		TOTAL PROVINCIAL SUB-HEADS .	3,46,000	3,61,000	3,12,000	3,39,739
		TOTAL LOCAL SUB-HEADS .	6,28,000	6,10,000	6,55,800	5,87,373
		Sanitation and Vaccination.				
		SANITATION AND VACCINATION, PROVINCIAL.				
		GENERAL DEPARTMENT, PROVINCIAL.				
		Salaries.				
1	1	Sanitary Commissioner (1,200—130—1,800)	21,600	21,600	21,600	20,640
1	1	Deputy ditto and Inspector of Vaccination (1,050)	12,600	12,400	12,400	10,200
...	...	Pay Dr. G. W. King, special officer .	...	...	...	2,040
5	5	Native Superintendents . . .	2,250	2,100	2,250	2,104
28	28	Vaccinators and Assistants . . .	4,540	3,600	4,308	3,799
			40,990		40,558	
		Deduct—Probable Savings .	*2,502*		*3,552*	
		Total Salaries .	38,488	39,700	37,006	38,783
		Establishment.				
1	1	Clerk (200)	2,400	8,300	2,400	25,955
10	10	Clerks and Draughtsmen . . .	4,380		4,380	
6	6	Servants	588		480	
		Temporary Establishment . . .	...		...	
		Total Establishment .	7,368	8,300	7,260	25,955
		Allowances.				
		House-rent Allowance	1,200	1,180	900	1,100
		Travelling Allowance of Officers . . .	6,779	6,220	5,969	6,577
		" " of Establishment . .				
		Total Allowances .	7,979	7,400	6,869	7,677
		Contingencies.				
		Postage and Telegram Charges	897	900	655	698
		Office Expenses and Miscellaneous . . .	1,268	4,300	1,210	4,475
		Total Contingencies .	2,165	5,200	1,865	5,173
		TOTAL GENERAL DEPARTMENT, PROVINCIAL .	56,000	60,600	53,000	77,588
		ENGINEERING DEPARTMENT, PRESIDENCY.				
		Salaries.				
1	1	Sanitary Engineer (1,000—50—1,350) .	13,750	13,150	13,150	12,550
...	1	Assistant Engineer (350—50—1,350) .	4,650	4,200	...	...
			18,400			
		Deduct—Probable Savings . . .	*400*			
		Total Salaries .	18,000	17,350	13,150	12,550
		Establishments.				
1	...	Assistant to Sanitary Engineer (200—250)	...	28,650	2,630	13,045
10	12	Draftsmen, Surveyor and Clerks . .	8,297		7,734	
11	11	Servants	936		936	
		Temporary Establishment . . .	5,925		5,100	
		Out-door Staff required by the Sanitary Engineer	26,000		20,000	
			41,158		36,400	
		Deduct—Probable Savings .	*158*		*200*	
		Total Establishments .	41,000	28,650	36,200	13,045
		Allowances.				
		Travelling Allowances	4,000	5,000	3,250	3,141
		Contingencies.				
		Postage Charges	250	200	150	163
		Telegram Charges	150	100	100	88
		Office Expenses and Miscellaneous . . .	1,600	1,000	2,150	2,341
		Total Contingencies .	2,000	1,300	2,400	2,592
		TOTAL ENGINEERING DEPARTMENT, PRESIDENCY .	65,000	52,300	55,000	31,328
		Carried over .	1,21,000	1,12,900	1,08 000	1,08,916

24.—MEDICAL—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Sanitation and Vaccination—*contd.*				
		Brought forward	1,21,000	1,12,900	1,08,000	1,08,916
		SANITATION AND VACCINATION, LOCAL (*a*).				
		VACCINE CHARGES.				
		Salaries.				
		Deputy Inspector of Vaccination				
		Vaccinators				
		Total Salaries				
		Allowances.				
		Travelling Allowance				
		Supplies and Services.				
		Batta to Mothers of Vaccinated Children				
		Rewards to Vaccinators				
		Total Supplies and Services				
		Contingencies.				
		Postage Charges				
		Telegram Charges				
		Office Expenses and Miscellaneous				
		Total Contingencies				
		TOTAL VACCINE CHARGES			1,85,000	
		SANITATION AND CONSERVANCY			5,00,000	
		TOTAL SANITATION AND VACCINATION, LOCAL	7,13,000	7,10,000	6,85,000	7,04,980
		Total Sanitation and Vaccination	8,34,000	8,22,900	7,93,000	8,13,896
		TOTAL PROVINCIAL SUB-HEADS	1,21,000	1,12,900	1,08,000	1,08,915
		TOTAL LOCAL SUB-HEADS	7,13,000	7,10,000	6,85,000	7,04,980
		Medical School and College.				
		MEDICAL SCHOOL AND COLLEGE, PROVINCIAL.				
		MEDICAL COLLEGE.				
		Salaries.				
1	1	Principal and Senior Physician, General Hospital (1,600)	19,200		19,200	
7	7	Professors, Surgeons (Major), General Hospital and Fort District	79,200		79,200	
4	4	Professors (Minor)	6,900		6,900	
6	7	Assistant Professors	14,940		13,620	
1	1	Lecturer on Midwifery to Female Students	900		900	
		Allowance to Assistant Demonstrators	600		600	
		„ to the Surgeon Major and Apothecary, Native Infirmary for Chemical teaching	1,800		1,800	
		Fee to Minor Professor on Jurisprudence	1,200		1,200	
			1,24,740			
		Deduct—Probable Savings	2,856			
		Total Salaries	1,21,884	1,20,800	1,23,420	1,19,788
		Establishment.				
1	1	Gymnastic Instructor	300		300	
3	3	Clerks (between 50 and 200)	1,730		1,530	
1	1	Librarian	440		420	
22	26	Servants	2,550		2,140	
		Total Establishment	5,020	4,500	4,390	4,255
		Allowances.				
		House-rent Allowance	4,200	2,500	4,200	2,459
		Travelling Allowance	...	100		37
		Total Allowances	4,200	2,600	4,200	2,496
		Supplies and Services.				
		Cost of Europe Stores	...	...	...	6,812
		Scholarships, Prizes and Library Allowance	7,696	15,400	6,650	10,859
		Purchase of Instruments and Chemicals	1,800	1,500	1,740	990
		Honoraria to Members of the Board of Examiners conducting Medical College Examinations	2,000	1,800	2,000	1,800
		Total Supplies and Services	11,496	18,700	10,390	20,461
		Contingencies.				
		Rents, Rates, and Taxes	2,000	900	2,000	920
		Postage Charges / Office Expenses and Miscellaneous	2,400	3,600	1,200	3,753
		Total Contingencies	4,400	4,500	3,200	4,673
		TOTAL MEDICAL SCHOOL AND COLLEGE, PROVINCIAL	1,47,000	1,51,100	1,45,600	1,51,673
		MEDICAL SCHOOL AND COLLEGE, LOCAL	8,900	8,900	9,000	8,245
		Total, Medical School and College	1,55,900	1,60,000	1,54,600	1,59,918

(*a*) Details should be given in future estimates.

24.—MEDICAL—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	DETAILS.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Lunatic Asylum.				
		LUNATIC ASYLUM (*a*), PROVINCIAL.				
		Salaries.				
1	1	Superintendent (1,050) . . .	12,600	13,300	10,200	6,335
		Superintendents (Allowance 50 each) .	1,200	1,180	1,200	1,087
2	2	Apothecaries	4,380	4,220	4,380	4,143
			18,180		15,780	
		Deduct—Probable Savings .	*3,552*		*2,457*	
		Total Salaries .	14,628	18,700	13,323	11,565
		Establishment.				
2	2	Compounders and Dressers . . .	1,680	1,600	1,680	1,806
150	152	Warders . . . . . / Servants . . . . . / Temporary Establishment . . .	19,142	16,800	17,942	16,820
		Total Establishment .	20,822	18,400	19,622	18,626
		Allowances.				
		Travelling Allowance	...	500	...	123
		Supplies and Services.				
		Diet of Patients	44,300	42,400	43,000	42,361
		Clothing and Bedding	3,800		3,440	
		Medicines	2,600		2,460	
		Petty Construction and Repairs . . .	700	700	700	498
		Total Supplies and Services .	51,400	43,100	49,600	42,859
		Contingencies.				
		Rents, Rates, and Taxes	2,000	2,000	1,900	2,947
		Postage Charges	60	60	60	62
		Telegram Charges	10	15	10	18
		Office Expenses and Miscellaneous . . .	2,080	8,725	1,485	8,838
		Total Contingencies .	4,150	10,800	3,455	11,865
		TOTAL LUNATIC ASYLUM, PROVINCIAL .	91,000	91,500	86,000	85,038

(*a*) Madras, Vizagapatam and Calicut.

24.—MEDICAL—*concluded.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Chemical Examiner.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Chemical Examiner and Professor of Chemistry, Medical College (1,050) . .	12,600	10,100	10,200	14,278
1	1	Assistant ditto (200) . .	2,400		3,000	
			15,000			
		Deduct—Probable Savings . .	*274*			
		Total Salaries .	14,726	10,100	13,200	14,278
		Establishment.				
1	1	Clerk (30)	360	950	360	948
5	5	Servants	588		588	
		Total Establishment .	948	950	948	948
		Allowances.				
		House-rent Allowance	1,440	950	1,200	1,415
		Supplies and Services.				
		Cost of Europe Stores	800	800	800	1,017
		Purchase of Instruments and Chemicals . .				
		Contingencies.				
		Postage Charges	260	200	360	198
		Office Expenses and Miscellaneous . . .	826	700	692	740
		Total Contingencies .	1,086	900	1,052	938
		Total Chemical Examiner .	19,000	13,700	17,200	18,596

25.—POLITICAL.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Imperial.				
Refugees and State Prisoners	1,200	1,200	1,100	2,033
Miscellaneous	800	800	900	80
Total Imperial .	2,000	2,000	2,000	2,113
Provincial.				
Political Agents	77,000	78,000	76,000	76,434
TOTAL .	79,000	80,000	78,000	78,547

25.—POLITICAL—*continued.*

Numbers. 1892-93	Numbers. 1893-94	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Miscellaneous.				
		Demarkation of Boundaries between British Territories and Native States	800	800	900	80
		Political Agents.				
		TRAVANCORE.				
		Salaries.				
1	1	Resident (2,800)[4]	32,256	39,600	32,256	32,612
1	1	Assistant Resident (600) . . .	7,200		7,200	7,200
1	1	Officer in charge of the duties of the Residency Hospital . . .	1,200	1,200	1,200	1,200
		Total Salaries .	40,656	40,800	40,656	41,012
		Establishment.				
3	3	Clerks (between 50 and 200) . . .	3,876	8,300	3,876	8,174
10	10	„ (below 50)	2,754		2,754	
14	14	Servants	1,578		1,578	
3	3	Medical Establishment . . .	1,260	1,260	1,260	1,260
		Total Establishment .	9,468	9,560	9,468	9,434
		Allowances.				
		Travelling Allowance of Officers . .	3,500		2,806	4,239
		„ „ of Establishment . .	1,900		1,600	2,008
		Total Allowances .	5,400	4,000	4,406	6,247
		Contingencies.				
		Postage Charges	250	280	250	251
		Telegram Charges	300	280	200	344
		Office Expenses and Miscellaneous . . .	926	880	1,020	758
		Total Contingencies .	1,476	1,440	1,470	1,353
		TOTAL TRAVANCORE .	57,000	55,800	56,000	58,046
		OTHER AGENCIES.				
		Salaries.				
1	1	Paymaster of Carnatic Stipends, Chepauk Allowance (250) . . .	3,000	3,000	3,000	
		Add—Moiety transferred from "26.—Scientific, &c., Depts.—Emigration" (page 81)	9,392	9,392	9,392	
		Total Salaries .	12,392	12,392	12,392	9,163
		Establishment.				
2	3	Clerks (between 50 and 200) . . .	3,600	6,000	3,000	
6	5	„ (below 50)	900		1,260	
		Treasurer, Kurnool Collectorate (Allowance 50)	600		600	
11	11	Servants	894		858	
		Add—Moiety transferred from "26.—Scientific, &c., Depts.—Emigration" (page 81)	864	865	864	
		Total Establishment .	6,858	6,865	6,582	7,675
		Supplies and Services.				
		Charges in connection with His Excellency the Viceroy's visit to Madras	...	2,000	...	...
		Allowances.				
		Add—Moiety transferred from "26.—Scientific, &c., Depts.—Emigration" (page 81) . .	30	30	31	79
		Contingencies.				
		Rents, Rates, and Taxes	110	110	320	110
		Postage Charges	...	...	362	1,361
		Telegram Charges	296	490		
		Office Expenses and Miscellaneous . . .	...	...		
		Add—Moiety transferred from "26.—Scientific, &c., Depts.—Emigration" (page 81) . .	314	313	313	
		Total Contingencies .	720	913	995	1,471
		TOTAL OTHER AGENCIES .	20,000	22,200	20,000	18,388
		Total Political Agents .	77,000	78,000	76,000	76,434

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Imperial.	Rs.	Rs.	Rs.	Rs.
Veterinary and Stallion Charges	11,000	10,000	...	...
Census	...	30,000	10,000	3,51,692
Total Imperial	11,000	40,000	10,000	3,51,692
Provincial.				
Archæological Department (a)	20,600	23,500	23,500	23,641
Provincial Museums	27,800	26,700	26,700	25,723
Imperial Institute	500	1,000	...	78
Public Observatories	18,700	19,000	16,600	20,464
Donations to Scientific Societies	5,500	5,000	4,000	5,000
Experimental Cultivation	1,000	1,000	34,000	262
Cinchona Plantations	82,960	80,000	83,000	77,815
Public Exhibitions and Fairs	2,000	...	2,000	21
Veterinary and Stallion Charges	31,400	25,000	47,300	22,716
Botanical and other Public Gardens	25,000	25,000	24,900	27,456
Emigration	17,130	17,270	17,600	13,776
Inland Labour Transport	2,000	1,330	...	...
Census	...	...	...	3,774
Provincial Statistics	69,600	43,500	44,700	45,302
Examinations	1,02,000	1,07,600	84,000	83,753
Miscellaneous	...	20	...	...
Refunds	810	3,080	700	1,137
Total Provincial	4,07,000	3,79,000	4,09,000	3,50,918
TOTAL	4,18,000	4,19,000	4,19,000	7,02,610

(a) Details should be given in future.

Details.

Numbers. 1892-93.	Numbers. 1893-94.		Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Provincial Museums.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Superintendent (500—50—800)	9,600	10,150	9,600	6,850
		Deduct—Probable Savings	...		925	
		Total Salaries	9,600	10,150	8,675	6,850
		Establishment.				
4	4	Clerks (below 200)	2,748		2,700	
5	5	„ (below 50)	1,809		1,725	
3	3	Servants	471		459	
		Total Establishment	5,028	5,000	4,884	4,881
		Allowances.				
		Travelling Allowance	1,000	1,200	1,000	1,225
		Supplies and Services.				
		Cost of Specimens	1,200	1,200	1,000	5,531
		Preparation of Fittings, Furniture, &c., for the Collections	3,000	2,000	3,000	2,666
		Cost of Books and Publications	1,800	1,800	1,800	2,125
		Cost of European Stores	...	...	...	207
		Total Supplies and Services	6,000	5,000	5,800	10,529
		Contingencies.				
		Purchase and Repair of Furniture	200	200	200	...
		Binding Books	800	200	800	185
		Rents, Rates, and Taxes	1,098	1,100	1,098	1,098
		Postage Charges; Telegram Charges; Office Expenses and Miscellaneous	4,074	3,850	4,243	955
		Total Contingencies	6,172	5,350	6,341	2,238
		Total Provincial Museums	27,800	26,700	26,700	25,723

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Numbers. 1892-93	Numbers. 1893-94	DETAILS.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Public Observatories.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Astronomer (800)	9,600	9,600	9,600	10,016
1	...	Assistant Astronomer (150)	...		1,800	
					11,400	
		Deduct—Probable Savings			*1,800*	
		Total Salaries	9,600	9,600	9,600	10,016
		Establishment.				
3	3	Assistants (between 50 and 200)	2,880	6,400	2,880	5,483
3	3	„ (below 50)	1,260		1,260	
5	5	Servants	480		480	
		Temporary Establishment	1,920		...	
		Total Establishment	6,540	6,400	4,620	5,483
		Allowances.				
		Travelling Allowances	...	200	...	191
		Supplies and Services.				
		Honorarium to Government Astronomer	...	...	...	600
		Allowance to Fort Time and Marine Signallers, &c.	420	400	500	354
		Telephone Charges	260	200	...	11
		Total Supplies and Services	680	600	500	965
		Contingencies.				
		Postage Charges	800	700	800	781
		Rents, Rates, and Taxes	292	292	292	292
		Office Expenses and Miscellaneous	788	1,208	788	2,736
		Total Contingencies	1,880	2,200	1,880	3,809
		Total Public Observatories	18,700	19,000	16,600	20,464
		Cinchona Plantations.				
		Salaries.				
1	1	Government Botanist and Director (700—20—800)	9,600	9,600	9,600	9,580
1	1	Quinologist (350—50—500)	6,000	6,000	6,000	6,000
		Total Salaries	15,600	15,600	15,600	15,580
		Establishment.				
6	6	Overseers (between 50 and 200)	9,000	9,000	9,000	8,910
1	1	Manager (100—150)	1,800	4,000	1,800	3,943
6	6	Clerks and Store-keepers	1,919		1,907	
2	2	Servants	270		265	
		Temporary Establishment	3,084	2,500	2,784	2,492
		Total Establishment	16,073	15,500	15,756	15,345
		Allowances.				
		Travelling Allowance	1,500	1,200	1,500	1,591
		Supplies and Services.				
		Working Charges	21,061	47,700	22,313	45,299
		Manure	6,431		6,194	
		Collections and Carriage of Crops	5,733		5,735	
		Petty Construction and Repairs	1,550		1,750	
		Propagation	1,500		1,300	
		Cost of Europe Stores	12,200		11,500	
		Total Supplies and Services.	48,475		48,792	
		Contingencies.				
		Rents, Rates, and Taxes	600		600	
		Office Expenses and Miscellaneous	712		752	
		Total Contingencies	1,312		1,352	
		Total Cinchona Plantations	82,960	80,000	83,000	77,815

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Veterinary and Stallion Charges.	Rs.	Rs.	Rs.	Rs.
		VETERINARY AND STALLION CHARGES, PROVINCIAL.				
		Veterinary Hospitals	...	...	7,300	...
		Pony-breeding Charges	11,000	4,000	10,400	4,032
		Prevention of Cattle Disease	20,400	21,000	29,600	18,684
		TOTAL VETERINARY AND STALLION CHARGES, PROVINCIAL	31,400	25,000	47,300	22,716
		VETERINARY AND STALLION CHARGES, IMPERIAL	11,000	10,000	...	...
		Total Veterinary and Stallion Charges	42,400	35,000	47,300	22,716
		Botanical and other Public Gardens.				
		Salaries.				
1	1	Curator (300)	3,600	3,600	3,600	3,600
		Establishment.				
1	1	Overseer	600		600	
1	1	Apprentice	600		600	
2	2	Clerks (50)	1,200		1,200	2,782
4	4	Servants	384		384	
		Total Establishment	2,784	2,780	2,784	2,782
		Allowances.				
		Travelling Allowance	400	400	400	389
		Supplies and Services.				
		Working and other Charges, Botanical Gardens	7,225		7,225	
		Petty Construction and Repair, ditto	...		...	
		Purchase of Cabinets and Materials for the Herbarium	300	8,240	300	12,832
		Library ditto	700		700	
		Crewe and Ottley Hall Estates	354	360	389	388
		Working Charges, Barlyar Garden	500	500	500	...
		" " Medicinal Garden	300	300	300	...
		" " Stone-house Park	700	700	700	672
		" " Church Hill Park	100	100	100	97
		" " Sim's Park	2,108	2,100	2,108	1,952
		" " Munro's Tope	60	60	40	403
		Up-keep of Government House Gardens, Ootacamund	2,000	2,000	2,000	1,996
		Ditto, Old College Park	60	60	60	60
		Zoological Collections in the People's Park	2,000	2,000	2,000	2,000
		Total Supplies and Services	16,407	16,420	16,422	20,400
		Contingencies.				
		Rents, Rates, and Taxes	309	300	194	285
		Postage Charges				
		Telegram Charges	1,500	1,500	1,500	...
		Office Expenses and Miscellaneous				
		Total Contingencies	1,809	1,800	1,694	285
		Total Botanical and other Public Gardens	25,000	25,000	24,900	27,456

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Emigration.				
		EMIGRATION TO BRITISH COLONIES.				
		Salaries.				
		Protector of Emigrants, Madras (Allowance 200)*	2,304	2,304	2,304	1,942
		Medical Inspector (Allowance 150)	1,800	1,800	1,800	1,706
		Total Salaries	4,104	4,104	4,104	3,648
		Establishment.				
1	1	Clerk (80)	960		960	
3	3	Clerks (below 50)	780		780	
4	4	Servants	384		384	
		Temporary Establishment	..		420	
		Total Establishment	2,124	2,300	2,544	2,490
		Allowances.				
		Travelling allowance	15	21	15	...
		Contingencies.				
		Rents, Rates, and Taxes	55	55	50	55
		Postage Charges, Telegram Charges, Office Expenses and Miscellaneous	232	190	287	159
		Total Contingencies	287	245	337	214
		TOTAL EMIGRATION TO BRITISH COLONIES	6,530	6,670	7,000	6,352
		EMIGRATION TO FRENCH COLONIES.				
		Salaries.				
1	1	Consular Agent at Karikal and Pondicherry (1,565-5-0)	18,784	18,784	18,784	
		Deduct—Moiety transferred to "25—Political" (page 77)	*9,392*	*9,392*	*9,392*	
		Total Salaries	9,392	9,392	9,392	
		Establishment.				
1	1	Clerk (60)	720		720	
1	1	" (40)	480		480	
8	8	Servants	528		528	
			1,728	1,730	1,728	
		Deduct—Moiety transferred to "25—Political" (page 77)	*864*	*865*	*864*	
		Total Establishment	864	865	864	
		Allowances.				
		Travelling Allowance	60	60	61	
		Deduct—Moiety transferred to "25—Political" (page 77)	*30*	*30*	*31*	
		Total Allowances	30	30	30	
		Contingencies.				
		Rents, Rates, and Taxes	420		420	
		Postage Charges	76		76	
		Telegram Charges	40		50	
		Office Expenses and Miscellaneous	92		81	
			628	626	627	
		Deduct—Moiety transferred to "25—Political" (page 77)	*314*	*313*	*313*	
		Total Contingencies	314	313	314	
		TOTAL EMIGRATION TO FRENCH COLONIES	10,600	10,600	10,600	7,424
		Total Emigration	17,130	17,270	17,600	13,776
		Inland Labour Transport.				
		Salaries				
		Superintendent of Embarkation, Gopalpur (Allowance 75)	900	600	...	...
		Establishment.				
		6 Clerks below 50	1,080	710	...	...
		Allowances.				
		Travelling Allowance	...	10	...	...
		Contingencies.				
		Office Expenses and Miscellaneous	20	10	...	...
		Total Inland Labour Transport	2,000	1,330	...	...

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*concluded.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Provincial Statistics.				
		District, &c., Manuals	24,800	2,800	4,500	3,288
		Registration of Land Trade	8,000	26,000	6,000	24,536
		" of Sea-borne Trade	15,500		15,500	
		" of Rail-borne Traffic	5,200		5,200	
		" of Births and Deaths	12,200	11,800	11,500	11,741
		" of Rain Gauges	3,900	2,900	2,000	5,737
		Total Provincial Statistics	69,600	43,500	44,700	45,302
		Examinations.				
		U. C. S. Examinations.				
		Salaries.				
		Secretary (Local Allowance) (350)	4,200	4,200	4,200	4,200
		Establishment.				
1	1	Clerk (200)	2,400		3,000	
1	1	" (below 200)	720		720	
2	2	Clerks (below 50)	960		946	
5	5	Servants	486		486	
		Temporary Establishment	500		500	
		Total Establishment	5,066	8,400	5,652	7,786
		Allowances.				
		Travelling Allowances	7,000	8,600	2,000	7,864
		Supplies and Services.				
		Rewards to Examiners	67,000		54,500	
		Fees to Superintendents, Clerks, &c.	2,000		3,700	
		Expenses of Lower Secondary and Primary School Examination Boards	6,124		6,200	
		Total Supplies and Services	75,124	72,000	64,400	49,297
		Contingencies.				
		Postage Charges	1,200	1,200	1,800	1,145
		Telegram Charges	100	100	100	52
		Stationery and Miscellaneous	7,210	11,000	3,748	11,299
		Total Contingencies	8,510	12,300	5,648	12,496
		Total U. C. S. Examinations	99,900	1,05,500	81,900	81,643
		Examination of Assistants	2,100	2,100	2,100	2,110
		Total Examinations	1,02,000	1,07,600	84,000	83,753

27.—TERRITORIAL AND POLITICAL PENSIONS.

Imperial.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Territorial and Political Pensions	7,70,300	7,68,700	7,92,000	8,33,573
Charitable Allowances	6,700	6,300	5,000	6,334
TOTAL	7,77,000	7,75,000	7,97,000	8,39,907

27.—TERRITORIAL AND POLITICAL PENSIONS—*continued.*

DETAILS.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Territorial and Political Pensions.	Rs.	Rs.	Rs.	Rs.
TANJORE.				
Pensions exceeding Rs. 5,000 per annum.				
Kamacheamba Bahi Sahiba, senior widow of the late Rajah of Tanjore	...	...	...	10,000
Depamba Bahi Sahiba	9,600	9,600	9,600	9,600
Umamba Bahi Sahiba	9,600	9,600	9,600	9,600
Yasavuntiamba Bahi Sahiba	9,600	9,600	9,600	9,600
Jijaziamba Bahi Sahiba	9,600	9,600	9,600	9,600
Aparupa Bahi Sahiba	...	...	...	748
Anasumba Bahi Sahiba	9,600	9,600	9,600	9,600
Gauramba Bahi Sahiba	9,600	9,600	9,600	10,400
Ramakumaramba Bahi Sahiba	9,600	9,600	9,600	9,600
Chumamba Bahi Sahiba	9,600	9,600	9,600	9,600
By Sakkaram Row Hambiray Mohite Sahib	18,000	18,000	18,000	18,000
Yuganadha Avaray Sahib	5,340	5,340	5,340	5,340
Bharam Bahi Sahibaa	6,000	9,500	6,000	2,500
Total Pensions exceeding Rs. 5,000 per annum	1,06,140	1,09,640	1,06,140	1,14,188
Pensions not exceeding Rs. 5,000 per annum	63,860	65,360	68,860	67,739
Other charges.				
Marriage and Funeral Allowances	4,000	4,000	4,000	...
Extraordinary charges	2,000	2,000	2,000	...
Total Other Charges	6,000	6,000	6,000	...
TOTAL TANJORE	1,76,000	1,81,000	1,81,000	1,81,927
CARNATIC.				
Perpetual Stipends exceeding Rs. 5,000 per annum.				
Prince Muhammad Manawwar Khan Bahadur, 4th and present Prince of Arcot (Pension attached to title)	59,600	57,100	50,000	50,000
Ghausiah Begum, widow of Umdat-ud-Dowlah, son of Prince Azim Jah, 1st Prince of Arcot	...	2,500	9,600	9,600
Rahim-un-nisa Begum (daughter of Prince Azim Jah)	5,400	5,400	5,400	5,400
TOTAL	65,000	65,000	65,000	65,000
Life or continual Stipends exceeding Rs. 5,000 per annum.				
Her Highness Nawab Khair-un-nissa Begum	73,200	73,200	73,200	73,200
Nawab Ahamed-un-nissa Begum	33,000	33,000	33,000	33,000
Khurshid-un-nissa Begum	10,608	10,608	10,608	10,608
TOTAL	1,16,808	1,16,808	1,16,808	1,16,808
Total Stipends exceeding Rs. 5,000 per annum	1,81,808	1,81,808	1,81,808	1,81,808
Perpetual Stipends not exceeding Rs. 5,000 per annum.				
Family of Prince Zahir-ud-Dowlah, 2nd Prince of Arcot	10,800	10,800	10,800	10,800
Family of Prince Intizam-ul-Mulk, 3rd Prince of Arcot	10,800	10,800	10,800	10,800
Family of Prince Muazzaz-ud-Dowlah, son of Prince Azim Jah	10,800	10,800	10,800	10,800
Family of Prince Ammat-ul-Vali Valiyat-un-nissa Begum (Daughters of Prince Azim Jah.)	10,800	10,800	10,800	10,800
Family of Prince Ammat-ullah Hamid-at-un-nissa Begum (Daughters of Prince Azim Jah.)	10,800	10,800	10,800	10,800
Family of Prince Attiyat-ul-ali Mahmud-un-nissa Begum (Daughters of Prince Azim Jah.)	10,800	10,800	10,800	10,800
Muhammad Nizamuddin Khan Bahadur (husband of Bashir-un-nisa Bagum)				
Imamia Begum, Taiyib-un-nissa Begum, Shabbiria Begum — Adopted daughters of Prince Azim Jah	15,600	15,600	15,600	15,600
Soda Banu *alias* Sadat-un-nissa Begum — Widows of Prince Azim Jah	1,200	1,200	1,200	1,200
Abdat-ul-qadir — Widows of Prince Azim Jah	900	900	900	900
Abdat-us-salam — Widows of Prince Azim Jah	900	900	900	900
Makhdum-un-nissa Begum, daughter of pre-deceased son of Prince Azim Jah	400	400	400	400
Jamil-un-nissa Begum, daughter of Umdat-ud-Dowlah, son of Prince Azim Jah	1,200	1,200	1,200	1,200
TOTAL	85,000	85,000	85,000	85,000
	85,000	85,000	85,000	85,000
Carried over	1,81,808	1,81,808	1,81,808	1,81,808
	1,76,000	1,81,000	1,81,000	1,81,927

27.—TERRITORIAL AND POLITICAL PENSIONS—*continued.*

DETAILS.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Territorial and Political Pensions—*continued.*				
CARNATIC—*continued.*	1,76,000	1,81,000	1,81,000	1,81,927
Brought forward	1,81,808	1,81,808	1,81,808	1,81,808
	85,000	85,000	85,000	85,000
Life or continuable Stipends not exceeding Rs. 5,000 per annum.				
Allowance to the Prince of Arcot in right of his grandmother	4,800	4,800	4,800	4,800
Other stipends	1,41,328	1,52,200	1,50,528	1,76,649
	1,46,128	1,57,000	1,55,328	1,81,449
Total Stipends not exceeding Rs. 5,000 per annum	2,31,128	2,42,000	2,40,328	2,66,449
Grand Total Stipends of all kinds	4,12,936	4,23,808	4,22,136	4,48,257
Miscellaneous Payments.				
House-rent Allowances	11,535	11,565	12,135	12,435
Maintenance of Tombs	5,329	5,329	5,329	5,329
Rents, Rates, and Taxes	1,464	1,464	1,464	1,464
Donations for Charitable purposes	600	600	600	...
Guards-of-Honour	3,136	3,134	3,336	1,643
Total Miscellaneous Payments	22,064	22,092	22,864	20,871
TOTAL CARNATIC	4,35,000	4,45,900	4,45,000	4,69,128
KURNOOL.				
Pensions exceeding Rs. 5,000 per annum.				
Mahammed Dawd Khan	8,400	8,400	8,400	8,400
Khajah Khan	6,000	6,000	6,000	6,000
	14,400	14,400	14,400	14,400
Pensions not exceeding Rs. 5,000 per annum	26,600	27,600	27,600	29,756
TOTAL KURNOOL	41,000	42,000	42,000	44,156
MASULIPATAM.				
Pensions exceeding Rs. 5,000 per annum.				
Daud Ally	12,516	12,516	12,516	12,516
Pensions not exceeding Rs. 5,000 per annum	9,484	14,484	14,584	15,811
Other Charges.				
Allowances for examination of Gosha Pensioners	...	...	...	40
TOTAL MASULIPATAM	22,000	27,000	27,100	28,367
Carried over	6,74,000	6,95,900	6,95,100	7,23,578

27.—TERRITORIAL AND POLITICAL PENSIONS—*concluded.*

DETAILS.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Territorial and Political Pensions—*concluded.*				
Brought forward .	6,74,000	6,95,900	6,95,100	7,23,578
OTHER POLITICAL PENSIONS.				
Palkonda Pensions—				
Not exceeding Rs. 5,000 per annum . . .	5,520	5,520	5,520	5,440
Ganjam—				
Not exceeding Rs. 5,000 per annum . . .	8,000	8,500	8,500	9,688
Mysore—				
Not exceeding Rs. 5,000 per annum . . .	17,000	17,000	17,000	16,707
Golconda—				
Not exceeding Rs. 5,000 per annum . . .	4,000	4,000	4,380	3,237
Cuttack—				
Not exceeding Rs. 5,000 per annum . . .	276	276	276	276
Miscellaneous—Not exceeding Rs. 5,000 per annum .	1,504	1,504	1,224	1,375
TOTAL OTHER POLITICAL PENSIONS .	36,300	36,800	36,900	36,723
COMMUTATIONS	60,000	36,000	60,000	73,272
Total Territorial and Political Pensions .	7,70,300	7,68,700	7,92,000	8,33,573

28.—CIVIL FURLOUGH AND ABSENTEE ALLOWANCES.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
Allowances	1,000	1,000	1,000	436

29.—SUPERANNUATION ALLOWANCES AND PENSIONS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Pensions of the Military Fund	43,000	43,000	60,000	63,875
Pensions of the Medical Retiring Fund . . .	17,000	17,000	15,000	18,173
Pensions of the Madras Civil Fund	7,200	13,200	9,500	15,890
Imperial Marine Department Pensions . . .	1,700	1,700	...	...
Refunds	100	100	500	56
TOTAL IMPERIAL .	69,000	75,000	85,000	97,994
PROVINCIAL.				
Superannuation and Retired Allowances . . .	13,44,000	13,25,000	14,10,000	12,76,847
Compassionate Allowances	20,000	20,000	22,000	20,010
Gratuities	16,000	14,000	17,000	19,130
Refunds	1,000	1,000	1,000	1,414
TOTAL PROVINCIAL .	13,81,000	13,60,000	14,50,000	13,17,401
LOCAL.				
Superannuation and Retired Allowances . . .	10,000	8,000	10,000	6,006
TOTAL .	14,60,000	14,43,000	15,45,000	14,21,401

29.—SUPERANNUATION ALLOWANCES AND PENSIONS—*continued.*

DETAILS.	Budget Estimate, 1892-93.	Lapsed since the date of framing the Budget Estimate, 1892-93.	Amount payable in 1893-94.	New Pensions and Retired Allowances granted since the date of last Estimate.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Accounts, 1891-92.
Superannuation and Retired Allowances.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUPERANNUATION AND RETIRED ALLOWANCES, PROVINCIAL.							
Departments.							
Land Revenue . .	3,76,822	28,998	3,47,824	26,990	3,74,814		
Salt	18,569	2,154	16,415	2,296	18,711		
Stamps	6,939	...	6,939	...	6,939		
Excise	4,877	682	4,195	..	4,195		
Customs . . .	20,275	1,458	18,817	1,815	20,632		
Forest	3,322	...	3,322	595	3,917		
Registration . . .	11,126	...	11,126	...	11,126		
Post Office . . .	52,037	2,184	49,853	9,707	59,560		
Telegraph . . .	24,908	384	24,524	5,998	30,522		
Mint	1,386	78	1,308	...	1,308		
General Administration .	68,222	3,400	64,822	744	65,566		
Law and Justice { Courts of Law, Jails . . }	1,09,238	10,648	98,590	14,859	1,13,449		
Police	3,83,557	20,714	3,62,843	34,703	3,97,546		
Education . . .	38,931	2,634	36,297	1,596	37,893		
Ecclesiastical . . .	678	128	550	42	592		
Medical	19,086	2,149	16,937	541	17,478		
Political	3,936	11	3,925	...	3,925		
Scientific and other Minor Departments . . .	9,346	1,760	7,586	...	7,586		
Stationery and Printing .	14,905	918	13,987	2,615	16,602		
Miscellaneous . . .	3,984	6	3,978	198	4,176		
Public Works Department .	1,08,581	4,129	1,04,452	5,885	1,10,337		
Other Governments . .	57,710	6,219	51,491	21,103	72,594		
Pensions chargeable to Local Funds	6,077	...	6,077	369	6,446		
	13,44,512	88,654	12,55,858	1,30,056	13,85,914		
Add—For rounding . .	488				...		
Deduct—Probable Savings .	...				*41,914*		
Add—For probable excess of actuals over estimate . .	13,45,000 65,000						
TOTAL SUPERANNUATION AND RETIRED ALLOWANCES, PROVINCIAL	14,10,000				13,44,000	13,25,000	12,76,847
SUPERANNUATION AND RETIRED ALLOWANCES, LOCAL	10,000				10,000	8,000	6,006
Total Superannuation and Retired Allowances . . .	14,20,000				13,54,000	13,33,000	12,82,853

30.—STATIONERY AND PRINTING.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Stationery purchased for Central Stores . .	2,45,000	2,65,000	2,45,000	1,79,883
PROVINCIAL.				
Stationery Office at the Presidency . . .	25,000	23,600	25,000	23,025
Stationery purchased in the country . . .	7,400	7,200	...	...
Government Presses	2,88,000	2,90,700	2,78,000	2,83,863
Printing at Private Presses	53,600	46,900	54,300	67,601
Stationery supplied from Central Stores . .	3,75,000	3,80,000	3,80,000	3,77,934
Refunds	1,000	600	700	321
TOTAL PROVINCIAL .	7,50,000	7,49,000	7,38,000	7,52,744
TOTAL .	9,95,000	10,14,000	9,83,000	9,32,627

30.—STATIONERY AND PRINTING—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Stationery Office at the Presidency.(a)				
		Establishment.				
2	2	Clerks and Store-keepers (between 50 and 200)	3,000		3,000	
15	15	Clerks and Store-keepers (below 50)	4,860		4,860	
9	9	Servants	852		852	
		Temporary Establishment	...		...	
		Total Establishment	8,712	8,700	8,712	8,746
		Supplies and Services.				
		Carriage of Stationery	10,500	10,300	3,000	10,075
		Freight on Stores from the India Office	1,000	300	1,000	821
		Packing and other Charges	3,000	3,000	3,150	1,401
		Total Supplies and Services	14,500	13,600	7,150	12,297
		Contingencies.				
		Postage Charges	300	300	300	238
		Telegram Charges	35	50	35	36
		Rents, Rates, and Taxes	661	660	650	661
		Office Expenses and Miscellaneous	792	290	8,153	1,047
		Total Contingencies	1,788	1,300	9,138	1,982
		Total Stationery Office at the Presidency	25,000	23,600	25,000	23,025
		Stationery purchased in the country. *Departments.*				
		Land Revenue	5,000	5,000	...	...
		Salt	60	60	...	...
		Customs	100	100	...	...
		Assessed Taxes	10	10	...	...
		Forest	230	230	...	...
		Registration	200	200	...	...
		Administration	100	100	...	...
		Law and Justice—Courts of Law	400	400	...	...
		Law and Justice—Jails	20	10	...	...
		Police	400	400	...	...
		Education	300	300	...	...
		Medical	20	20	...	...
		Political	10	10	...	...
		Scientific and Other Minor Departments	60	50	...	...
		Stationery and Printing	100	100	...	...
		Miscellaneous	390	210	...	...
		Total Stationery purchased in the country	7,400	7,200	...	...

(a) Under the control of the Collector of Madras

30.—STATIONERY AND PRINTING—*continued.*

Numbers. 1892-93.	Numbers. 1893-94	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Government Presses.				
		SECRETARIAT PRESS.				
		Salaries.				
1	1	Superintendent (700)	8,400		8,400	
1	1	Deputy do. (333⅓—416⅔)	5,000		5,000	
1	1	Assistant do. (300—350)	3,900		3,600	
		Total Salaries	17,300	17,000	17,000	16,665
		Establishment.				
68	69	Clerks, Printers, Examiners	38,700	37,000	38,340	37,641
254	254	Readers, Compositors, Pressmen	36,096	27,100	36,096	27,282
425	451	Piece-work Establishment	85,500	85,800	80,348	84,838
37	38	Servants	3,300	11,100	3,216	11,489
		Total Establishment	1,63,596	1,61,000	1,58,000	1,61,250
		Allowances.				
		House Rent Allowances	160	160	150	153
		Conveyance Allowance	480	480	480	480
		Total Allowances	640	640	630	633
		Supplies and Services.				
		Cost of Materials and Stock	8,500	11,300	9,500	9,207
		Cost of Europe Stores	9,500	7,500	8,500	9,133
		Printing and Binding at Jail Presses	7,360	8,200	7,345	5,497
		Total Supplies and Services	25,360	27,000	25,345	23,837
		Contingencies.				
		Rents, Rates, and Taxes	2,610	2,600	2,586	2,606
		Postage Charges	10,000	10,000	9,000	9,707
		Telegram Charges	100			
		Telephone Charges	245	240	242	243
		Office Expenses and Miscellaneous	6,149	9,220	3,197	8,680
		Total Contingencies	19,104	22,060	15,025	21,236
						2,23,621
		Deduct—Cost of Printing work done for Postal Dept.				*1,464*
		TOTAL SECRETARIAT PRESS	2,26,000	2,27,700	2,16,000	2,22,157
		COLLECTORATE PRESSES.				
128	128	Compositors				
40	40	Apprentices				
44	44	Pressmen	48,400	48,900	48,500	48,442
42	42	Ballmen				
9	9	Wheelers				
		Cost of Materials and Stock	8,500	8,000	8,500	8,053
		Rents, Rates, and Taxes	100	100	400	195
		Office Expenses and Miscellaneous	5,000	6,000	4,600	5,016
		TOTAL COLLECTORATE PRESSES	62,000	63,000	62,000	61,706
		Total Government Presses	2,88,000	2,90,700	2,78,000	2,83,863

30.—STATIONERY AND PRINTING—*concluded.*

DETAILS.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Printing at Private Presses.				
Departments.	Rs.	Rs.	Rs.	Rs.
Land Revenue	14,500	14,000	17,000	31,775
Salt	1,000	400	3,000	419
Stamps	60	30	100	24
Assessed Taxes	100	50	70	195
Registration	400	400	400	314
General Administration	3,300	5,000	3,500	4,638
Law and Justice—Courts of Law	18,000	16,000	17,000	16,387
Do. —Jails	...	700	...	40
Police	7,500	4,000	8,000	7,284
Education	1,000	1,000	...	877
Ecclesiastical	...	10	...	2
Political	200	300	230	190
Scientific and other Minor Departments	7,540	5,000	5,000	5,456
Stationery and Printing	...	10	...	...
Total Printing at Private Presses	53,600	46,900	54,300	67,601

32.—MISCELLANEOUS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Charges for Remittance of Treasure	33,800	27,800	33,800	33,343
Charges on account of Pearl Fishery	3,000	2,000	3,700	4,555
Miscellaneous Refunds	200	200	500	206
TOTAL IMPERIAL	37,000	30,000	38,000	38,104
PROVINCIAL.				
Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations	800	1,400	500	1,326
Rewards for Proficiency in Oriental Languages and Allowance to Language Examination Committees	6,200	6,000	6,500	6,230
Contributions	7,800	7,700	7,770	6,888
Subscriptions to Periodicals	400	300	300	982
Cost of Books and Publications	5,000	15,000	3,500	5,372
Donations for Charitable Purposes	55,000	55,000	55,000	56,804
Charges on account of European Vagrants	2,000	1,800	1,950	1,897
Rewards for Destruction of Wild Animals	24,000	24,400	25,000	23,523
Petty Establishments:—				
Establishments for stamping Weights and Measures	18,700	19,000	19,000	18,847
Bungalow Establishment in Tinnevelly	60	60	60	59
Total Petty Establishments	18,760	19,060	19,060	18,906
Special Commissions of Enquiry (a)	2,000	1,000	2,000	13,209
Irrecoverable Temporary Loans written off	...	300	...	...
Charges for search for Hidden Treasure	40	40	140	...
Charges on account of Pearl Fishery	3,000	2,000	3,800	4,555
Rents, Rates, and Taxes	5,000	9,000	3,500	8,546
Miscellaneous and Unforeseen Charges	5,000	3,000	5,000	3,660
Miscellaneous Refunds	1,000	5,000	980	31
TOTAL PROVINCIAL	1,36,000	1,51,000	1,35,000	1,51,929
LOCAL.				
Rewards for Destruction of Wild Animals	500	300	500	224
Petty Establishments:—				
Establishments on account of Markets; Choultries, Poor-Houses and Public Bungalows	2,50,000	2,40,000	2,68,000	2,16,777
Miscellaneous and Unforeseen Charges	63,000	60,000	45,000	51,724
Miscellaneous Refunds	4,500	2,700	4,500	2,678
TOTAL LOCAL	3,18,000	3,03,000	3,18,000	2,71,403
TOTAL	4,91,000	4,84,000	4,91,000	4,61,436

(a) Details relating to each commission should be given in future.

33.—FAMINE RELIEF.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Provincial.				
Famine Relief Charges	3,00,000	3,00,000	10,00,000	1,56,629

45.—CIVIL WORKS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Provincial.				
In charge of Civil Officers	5,01,000	3,78,000	6,30,000	4,21,502
Local.				
In charge of Civil Officers	45,68,000	46,45,000	42,62,000	43,59,541
TOTAL	50,69,000	50,23,000	48,92,000	47,81,043

Details.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
In charge of Civil Officers.	Rs.	Rs.	Rs.	Rs.
Civil Buildings, Provincial.				
Original Works	30,000	36,000	2,000	32,968
Repairs	10,000	4,000	10,000	8,196
Total Civil Buildings, Provincial	40,000	40,000	12,000	41,164
Civil Buildings, Local.				
Original Works—Local Funds Act, V of 1884	1,40,000	1,36,000	1,35,000	1,34,826
Do. Village Service Fund	30,000	14,000	28,000	12,930
Repairs—Local Funds Act, V of 1884	80,000	72,000	65,000	68,506
Do. Village Service Fund	15,000	10,000	15,000	7,360
Total Civil Buildings, Local	2,65,000	2,32,000	2,43,000	2,23,622
Communications, Provincial.				
Original Works	20,000	15,000	20,000	12,819
Repairs	56,000	50,000	67,000	51,756
Total Communications, Provincial	76,000	65,000	87,000	64,575
Communications, Local.				
Original Works—Local Funds Act, V of 1884	7,00,000	7,50,000	7,00,000	6,71,590
Do. Road Fund, Bhadrachellam and Rekapalli Taluqs	800	700	1,000	727
Canal and Ferry Fund	...	...	...	264
Repairs—Local Funds Act, V of 1884	26,50,000	27,00,000	24,50,000	25,43,354
Canal and Ferry Fund	...	...	...	570
Road Fund, Bhadrachellam and Rekapalli Taluqs	1,600	1,600	1,000	1,645
Total Communications, Local	33,52,400	34,52,300	31,52,000	32,18,150
Miscellaneous Public Improvements, Provincial.				
Original Works	3,83,000	2,71,000	5,30,000	3,14,310
Repairs	2,000	2,000	1,000	1,453
Total Miscellaneous Public Improvements, Provincial	3,85,000	2,73,000	5,31,000	3,15,763
Miscellaneous Public Improvements, Local.				
Original Works—Local Funds Act, V of 1884	1,10,000	1,00,000	1,00,000	1,11,185
Irrigation Cess Fund	100	100	...	54
Repairs—Local Funds Act, V of 1884	1,30,000	1,35,000	1,26,000	1,31,526
Irrigation Cess Fund	8,400	15,500	7,000	19,728
Total Miscellaneous Public Improvements, Local	2,48,500	2,50,600	2,33,000	2,62,493
Establishment, Local.				
Road Fund, Bhadrachellam and Rekapalli Taluqs	100	100	...	..
Local Funds Act, V of 1884	6,50,000	6,50,000	5,89,000	5,93,598
Canal and Ferry Fund	...	...	...	1,612
Irrigation Cess Fund	12,000	20,000	10,000	20,860
Total Establishment, Local	6,62,100	6,70,100	5,99,000	6,16,070
Tools and Plant, Local— Local Funds Act, V of 1884	40,000	40,000	35,000	30,206
Total In charge of Civil Officers	50,69,000	50,23,000	48,92,000	47,81,043
Total Provincial Sub-Heads	5,01,000	3,78,000	6,30,000	4,21,502
Total Local Sub-Heads	45,68,000	46,45,000	42,62,000	43,59,541

MADRAS.

APPENDIX TO THE BUDGET ESTIMATE FOR 1893-94.

(Numerical Strength of Sanctioned Establishments.)

N.B.—The following Establishments are not shown in the Appendix, as some of them are located in one district only, while others are petty Establishments, the details of which as far as available are given in the body of the Estimate.

Name of Establishment.	Reference to Estimate.	Where located.
	Page.	
3. LAND REVENUE—		
Charges of District Administration—		
General Establishment—		
Assistant Collectors passed (*a*)	16	...
Amin Devi Coir Establishment	18	South Canara.
Local Fund Establishments in Collectors' Offices (*a*)	18	Ditto.
Hospital Charges (*a*)	18	...
Survey and Settlement—		
Revenue Survey, Controlling Office	19	Madras.
Revenue Settlement, Controlling Office	20	Madras.
Land Records and Agriculture (*b*)	21	Madras.
Inam Commissioner (*b*)	22	Madras.
5. SALT—		
Salaries, Establishments and Contingencies		
Establishment for Salt Tests (*a*)	23	...
Purely Abkari Establishment (*a*)	23	...
6. STAMPS—		
Superintendence	25	Madras.
Charges for the Sale of General Stamps	25	Madras.
9. CUSTOMS—		
Sea Customs—		
Madras Port	26	Ditto.
10. ASSESSED TAXES—		
Collection of Income Tax—		
Establishments (*a*)	27	Ditto.
12. REGISTRATION—		
Superintendence	30	Ditto.
15. POST OFFICE—		
District Post Establishments (*a*)	31	...
18. GENERAL ADMINISTRATION—		
Civil Offices of Account and Audit	32 & 33	Madras.
Currency Department	33	Madras.
Staff and Household of Governor	33	Madras.
Executive Council	34	Madras.
Legislative Council	34	Madras.
Civil Secretariats	34 to 36	Madras.
Military Secretariat	36	Madras.
Board of Revenue, Financial Commissioners and Establishments	36 & 37	Madras.
General Establishment of Local Funds (*a*)	32	...
19A. LAW AND JUSTICE—Courts of Law—		
High Court	38 & 39	Madras.
Law Officers	40	Madras.
Presidency Magistrates' Court	40	Madras.
City Civil Court	41	Madras.
Process Service Establishment, Revenue Courts (*a*)	42	Madras.
Courts of Small Causes	43	Madras.
Criminal Courts—		
General and Hill Tract Agency Establishments—		
Process Service Establishments (*a*)	44 & 45	...
19B. LAW AND JUSTICE—Jails—		
Jails—		
Superintendence	46	Madras.
Presidency Jails	46—48	Madras.
20. POLICE—		
Presidency Police (*b*)	49 to 51	Ditto.
Superintendence (Inspector General and Establishment)	51	Ditto.
Village Police (*a*)	49	...
Railway Police	54 & 55	...
Cattle Pounds (*a*)	55	...
21. MARINE—(No details in Estimate)	55	...
22. EDUCATION—		
Direction	56	Madras.
Inspection—Local (*a*)	57	Madras.
Government Colleges, Professional—		
Law College	58 & 59	Madras.
Engineering College	59	Madras.
Teacher's College	60	Chingleput.
College of Agriculture	60	Ditto.
Government Schools—General—		
Secondary Schools for Boys and Girls—Local (*a*)	62	...
Primary Schools for Boys and Girls—Local (*a*)	63	...
Government Schools—Special—		
Training Schools—Local (*a*)	65	...
School of Arts	66	Madras.
Other Special Schools—(*a*)		
Carpentry Class, Rajahmundry	67	Godavari.
Drawing Class	67	Kumbakonum.
Technical Classes, Teachers' College	67	...
Reformatory School	67	Chingleput.
Hobart Girls' Industrial School	67	...
Gymnasium Teacher's College	67	...
24. MEDICAL—		
Medical Establishment—		
Superintendence	70	Madras.
Cutler's Establishment (*a*)	71	...
Reserved Medical Subordinates (*b*)	71	Madras.
Hospitals & Dispensaries—		
Presidency Hospitals and Dispensaries	71	Ditto.
Mofussil Hospitals and Dispensaries, Local (*a*)	72	...
Sanitation and Vaccination—Provincial—		
Engineering Department	73	Madras.
Sanitation and Vaccination—Local (*a*)	74	...
Medical School and College—Provincial and Local	74	Madras.
Chemical Examiner	76	Madras.
25. POLITICAL—		
Political Agent, Travancore, Salaries and Establishment	77	Travancore.
26. SCIENTIFIC AND OTHER MINOR DEPARTMENTS—		
Provincial Museums	78	Madras.
Public Observatories	79	Madras.
Veterinary and Stallion charges (*a*)	80	...
Botanical and other Public Gardens	80	Nilgiris.
Emigration—		
Emigration to British Colonies	81	As noted in Estimate.
Ditto to French ditto	81	As noted in Estimate.
Inland Labor Transport	81	...
Provincial Statistics (*a*)	82	...
Examinations—Uncovenanted Civil Service Examinations and Examination of Assistants (*b*)	82	...
30. STATIONERY AND PRINTING—		
Stationery Office at the Presidency	87	Madras.
Government Presses—		
Secretariat Press	88	Madras.
32. MISCELLANEOUS—		
Petty Establishments (Provincial and Local) (*a*)	89	...
45. CIVIL WORKS—		
In charge of Civil Officers—		
Establishments (*a*)	90	...

(*a*) Numerical strength of these Establishments is not given in the Estimate.
(*b*) Ditto ditto is partly given in the Estimate.

Statement showing the numerical strength of the Sanctioned Establishments

3.—LAND REVENUE.

CHARGES OF DISTRICT ADMINISTRATION.

Reference Number.	DISTRICTS.	General Establishments—Officers. Collectors and Magistrates.	Sub-Collectors and Principal Assistants.	Head Assistants and Special Assistants.	Senior Assistant Collectors.	Deputy Collectors.	General Establishments—Establishment. Clerks (200 and over).	Clerks (50 to 200)	Clerks (below 50).	Servants.	Sub-Divisional Establishments. Officers. Tahsildars & Deputy Tahsildars.	Establishment. Clerks (50 to 200).	Clerks (below 50).	Revenue Inspectors.	Servants.	Reference Number.
1	Ganjam	1	1	...	1	3	1	13	49	74	13	3	56	12	120	1
2	Vizagapatam	1	1	...	1	3	1	14	46	78	14	3	40	10	106	2
3	Godavari	1	1	2	...	3	1	13	57	79	22	10	119	38	307	3
4	Kistna	1	1	1	...	3	1	13	58	75	21	12	130	48	617	4
5	Nellore	1	1	1	...	3	1	13	58	76	16	9	99	32	259	5
6	Cuddapah	1	1	1	...	3	1	12	57	72	15	11	112	41	299	6
7	Anuntapur	1	...	1	...	2	1	11	50	65	11	7	75	24	194	7
8	Bellary	1	...	1	...	3	1	10	47	62	11	8	81	28	213	8
9	Kurnool	1	...	1	..	4	1	11	54	69	13	8	89	30	222	9
10	Madras	...	...	...	...	1	1	4	15	22	1	...	28	...	34	10
11	Chingleput	1	1	...	...	3	1	12	53	67	10	6	69	22	171	11
12	North Arcot	1	1	1	...	3	1	13	55	75	20	9	107	38	280	12
13	South Arcot	1	1	1	...	3	1	13	58	75	17	8	98	41	249	13
14	Tanjore	1	1	1	...	4	1	13	65	80	19	9	108	37	281	14
15	Trichinopoly	1	...	1	...	3	1	11	51	64	10	5	60	24	150	15
16	Madura	1	1	1	...	3	1	13	57	75	19	6	89	30	209	16
17	Tinnevelly	1	1	1	...	3	1	13	58	75	16	9	100	36	262	17
18	Coimbatore	1	1	1	...	3	1	13	55	75	16	10	110	38	283	18
19	Nilgiris	1	...	1	...	1	1	7	13	26	3	1	14	5	13	19
20	Salem	1	1	1	...	3	1	13	55	75	19	9	105	35	269	20
21	South Canara	1	...	1	...	3	1	10	44	62	10	5	58	16	149	21
22	Malabar	1	1	2	...	5	1	14	65	90	23	9	115	35	283	22
	TOTAL	21	15	20	2	65	22	259	1,120	1,511	319	157	1,862	620	4,970	

5.—SALT.

Reference Number.	DISTRICTS OR DIVISIONS.	Officers. Commissioner.	Deputy Commissioners.	Secretary and Asst. Secretary.	Assistant Commissioners.	Inspectors.	Assistant Inspectors.	Sub-Inspectors.	Salt—Establishments. Commissioners' and Deputy and Asst. Commissioners' Establishments. Clerks (50 to 200).	Clerks (below 50).	Servants.	Circle and Factory Establishments. Clerks (below 50).	Saltpetre Ameens.	Fish-curing Estabt. Servants.	Reference Number.
1	Balasore	...	...	...	...	...	...	...	1	3	14	6	Details not available.	...	1
2	Chatrapur	...	...	...	...	...	...	...	1	3	7	8		10	2
3	Chicacole	...	...	...	...	...	...	...	1	5	7	27		23	3
4	Coconada	...	...	...	...	...	...	...	1	4	7	19		9	4
5	Masulipatam	...	...	...	...	...	...	...	1	4	7	13		8	5
6	Nellore	...	...	...	...	...	...	...	1	3	7	15		12	6
7	Chingleput	...	...	...	...	...	...	...	1	5	7	40		12	7
8	Negapatam	...	...	...	...	...	...	...	1	6	7	36		10	8
9	Tinnevelly	...	...	...	...	...	...	...	1	4	8	27		14	9
10	North Arcot	...	...	...	...	...	...	...	1	2	7	12		...	10
11	Calicut	...	...	...	...	...	...	...	1	4	8	18		84	11
12	Coimbatore	...	...	...	...	...	...	...	1	3	7	15		...	12
13	Central Office	...	...	2	Details not available.				17	31	30	...		...	13
14	Deputy Commissioner, Northern Division	...	1	...					2	3	10	...		...	14
15	Deputy Commissioner, Southern Division	...	1	...					3	3	10	...		...	15
16	Deputy Commissioner, Central Division	...	1	...					2	4	10	...		...	16
17	Madras	1	...	...	...	...	...	...	...	...	...	...		...	17
	TOTAL	1	3	2	12	68	101	538	36	87	153	236	41	182	

in each District, included in the Budget Estimate for 1893-94.

Parties.	3.—LAND REVENUE—*continued.* SURVEY AND SETTLEMENT.												
	Revenue Survey—Survey Parties.						Revenue Settlement—Settlement Parties.						
	Officers.			Establishment.			Officers.			Establishment.			
	Deputy Superintendents.	Assistant Superintendents.	Deputy Collector.	Clerks (200 and over).	Surveyors & Clerks (below 200).	Servants.	Depy. Commissioners.	Special Asst. Commissioner.	Asst. Commissioners.	Clerks (200 and over).	Clerks (below 200).	Classifiers & Clerks (below 200).	Servants.
Party No. I	1	1	1	1	200	191	1	...	...	1	9	39	49
„ No. II	2	1	...	1	153	127	1	...	...	1	9	39	49
„ No. III	...	3	...	1	247	195	1	...	...	1	9	39	49
„ No. IV	1	1	...	4	235	195	...	...	...	...	...	...	...
„ No. V	1	3	...	1	100	121	1	...	1	1	11	39	52
„ No. VI	...	1	...	...	96	74	...	1	...	1	6	38	50
Total	5	10	1	8	1,031	903	4	1	1	5	44	194	249

Districts and Ports.	9.—CUSTOMS. SEA CUSTOMS.		
	Superintendents and Assistant Superintendents.	Clerks (below 50).	Servants.
Out Ports.			
Ganjam — Gopaulpur	1	3	9
Ganjam — Calingapatam	1	2	6
Ganjam — 2 Other Ports	2	...	6
Vizagapatam — Vizagapatam	1	2	5
Vizagapatam — Bimlipatam	1	2	7
Godavari — Coringa	1	2	8
Godavari — Narsapur	1	1	4
Godavari — Cocanada	1	6	14
Kistna — Masulipatam	1	4	14
Kistna — 2 Other Ports	2	...	6
Nellore — Kottapatam	1	1	8
Nellore — 3 Other Ports	3	...	6
South Arcot — Cuddalore	1	2	5
South Arcot — Porto Novo	1	2	4
Tanjore — Negapatam	1	3	8
Tanjore — 9 Other Ports	9	5	27
Madura — Pambam	1	2	5
Madura — 3 Other Ports	3	3	9
Tinnevelly — Tuticorin	1	3	8
Tinnevelly — 2 Other Ports	2	1	4
Carried over	35	44	163

Districts and Ports or Stations.	SEA CUSTOMS.		
	Superintendents and Assistant Superintendents.	Clerks (below 50).	Servants.
Out Ports—*contd.*			
Brought forward	35	44	163
South Canara — Mangalore	2	4	11
South Canara — Condapur	1	2	3
South Canara — 7 Other Ports	7	11	19
Malabar — Cannanore	1	3	10
Malabar — Tellicherry	2	2	10
Malabar — Calicut	2	4	14
Malabar — Ponnani	2	2	10
Malabar — 7 Other Ports	7	13	45
Total Sea Customs	59	85	285
LAND CUSTOMS.			
Godavari — 3 Stations	2	...	14
South Arcot — Pondicherry	1	2	2
South Arcot — Kondamangalam	1	1	2
South Arcot — 8 Other Stations	2	8	5
Tanjore — 7 Stations	7	1	16
Malabar — 4 Stations	4	...	...
Total Land Customs	17	12	39

Statement showing the numerical strength of the Sanctioned Establishments

CIRCLES AND DIVISIONS.	11.—FOREST. B.—ESTABLISHMENT. Officers. Superior Officers, including Conservators.	Subordinate Forest and Depôt Establishments. Rangers.	Forresters, Forest Guards Native Doctors.	Office and Range Establishments. Clerks.	Servants.
Northern Circle.					
Direction	1	3	...	...	...
Anuntapur	1	2	47	7	14
Bellary	1	2	47	8	15
Kurnool	1	4	64	12	27
Kistna	...	3	54	10	19
Godavari	1	4	57	12	26
Vizagapatam	1	1	22	5	8
Ganjam	1	3	51	9	18
Forest Settlement Office, Godavari	1	...	...	...	...
	8	22	342	63	127
Central Circle.					
Direction	1	2	3	...	...
Trichinopoly	1	3	41	9	16
Tanjore		2	15	5	9
South Arcot	1	4	74	10	19
Chingleput	1	1	34	6	9
North Arcot	1	5	85	11	21
Salem	1	7	84	13	28
Cuddapah	2	5	95	13	29
Nellore	1	3	52	10	17
Forest Settlement Office, Nellore, Salem, and Trichinopoly	3	...	...	...	...
	12	32	483	77	148
Southern Circle.					
Direction	1	2	3	...	...
Tinnevelly	1	4	62	11	20
Madura	2	4	48	10	19
Coimbatore (South)	1	5	47	10	19
Ditto (North)	1	4	47	10	18
Nilgiris	1	3	48	8	18
Malabar (South)	1	2	25	7	14
Ditto (North)	...	2	26	6	12
South Canara	2	2	52	9	16
	10	28	358	71	136
Examiner's Office	1	...	...	...	...
Officers on leave	3	...	...	...	...
Total	34	82	1,183	211	411

DISTRICTS.	12.—REGISTRATION. District Charges. District Registrars.	Sub-Registrars.	Probationary Sub-Registrars.	Clerks (below 50).	Peons and Night Watchmen.
Ganjam	1	11	1	17	22
Vizagapatam	1	13	1	21	27
Godavari	1	19	1	50	36
Kistna	1	16	1	32	34
Nellore	1	14	1	24	27
Cuddapah	1	12	1	17	23
Anuntapur	...	9	...	10	35
Bellary	1	8	1	15	
Kurnool	1	13	1	17	28
Madras	1	2	2	(a) 19	9
Chingleput	1	11	1	26	20
North Arcot	1	21	1	44	45
South Arcot	1	21	1	55	43
Tanjore	1	28	1	98	57
Trichinopoly	1	11	1	39	25
Madura	1	26	1	76	49
Tinnevelly	1	29	1	101	56
Coimbatore	1	22	1	48	1
Nilgiris	1	1	...	5	2
Salem	1	19	1	41	38
South Canara	1	14	1	35	30
Calicut	1	25	1	105	49
Tellicherry	1	15	1	65	31
Reserve	...	3	...	...	...
Total	22	363	22	960	727

(a) Includes one Clerk on R50.

in each District, included in the Budget Estimate for 1893-94—continued.

19A.—LAW AND JUSTICE—COURTS OF LAW.

CIVIL AND SESSIONS COURTS.

Reference Number.	DISTRICTS.	Officers.			District and Sessions Judges—Establishments.												Reference Number.
					General Establishments.				Process-Serving Establishment.		Copyist Establishment.		Government Agent's Establishment.				
		District and Sessions Judges.	Subordinate Judges.	Munsiffs.	Sheristadars.	Clerks (above 50).	Clerks (below 50).	Servants.	Nazirs and Deputies.	Ameens and Peons.	Superintendents, Examiners, and Copyists.	Servants.	Clerks (above 50).	Clerks (below 50).	Servants.		
1	Ganjam	1	...	4	1	3	8	8	...	...	5	1	1	8	6		1
2	Vizagapatam	1	...	6	1	3	11	9	1	83	11	1	2	9	4		2
3	Godavari	1	2	7	1	3	13	8	...	...	9	1	...	...	...		3
4	Kistna	1	...	6	1	3	11	8	...	...	10	...	...	...	...		4
5	Nellore	1	...	4	1	3	11	8	...	...	11	1	...	...	...		5
6	Cuddapah	1	...	4	1	3	11	8	1	56	6	...	...	...	...		6
7	Anuntapur	...	...	2	...	...	...	...	...	..	...	...	...	...	...		7
8	Bellary	1	...	2	1	3	12	8	...	...	8	...	...	...	...		8
9	Kurnool	1	...	3	1	3	7	8	...	...	4	...	...	...	...		9
10	Chingleput	1	...	4	1	3	9	8	1	61	9	1	...	...	...		10
11	North Arcot	1	...	5	1	3	11	8	...	...	10	1	...	...	...		11
12	South Arcot	1	...	6	1	3	9	8	1	61	...	...	..	...	...		12
13	Tanjore	1	3	11	1	3	13	8	1	107	27	2	...	...	...		13
14	Trichinopoly	1	...	4	1	3	9	9	1	124	21	1	...	...	...		14
15	Madura	1	2	6	1	3	14	8	1	166	38	2	...	...	...		15
16	Tinnevelly	1	1	7	1	3	12	8	1	112	18	2	...	...	...		16
17	Coimbatore	1	1	4	1	3	11	8	...	...	13	1	...	...	...		17
18	Salem	1	1	4	1	3	12	8	1	71	9	...	...	...	...		18
19	South Canara	1	1	6	1	3	9	9	1	75	15	1	...	...	...		19
20	North Malabar	1	1	7	1	3	13	8	1	93	26	2	...	...	...		20
	South Malabar	1	2	12	1	3	14	9	1	133	36	2					
	TOTAL	20	1[illegible]	114	20	60	220	164	12	1,142	286	19	3	17	10		

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

CIVIL AND SESSIONS COURTS—*continued.*

Reference Number.	DISTRICTS.	Subordinate Judges' Estabts.						Munsiffs' Establishments.							CRIMINAL COURTS.								Reference Number.
		General Establishment.			Process-Serving Estabt.		Copyist Estabt.	General Establishment.			Process-Serving Estabt.		Copyist Estabt.		General and Hill Tract Agency Establishments.					New Sub-Magistrates and their Estabt.			
		Sheristadars and Clerks (50 to 100).	Clerks (below 50).	Servants.	Nazirs and Deputies.	Ameens and Peons.	Superintendents, Copyists, &c.	Clerks (50 to 100).	Clerks (below 50).	Servants.	Nazirs and Deputies.	Ameens and Peons.	Superintendents, Copyists, &c.	Servants.	Cantonment Magistrate and Allowance and Special Asst. Agents.	Sub-Magistrates and Town Munsiff.	Clerks (below 200).	Servants.	Subordinate Medical Officers.	Officers. New Sub-Magistrates on Rs. 120 and 100.	Establishment. Clerks below Rs. 50.	Establishment. Servants.	
1	Ganjam	...	...	...	...	...	...	2	27	16	4	186	12	...	1(b)	3	12	28	3	3	6	9	1
2	Vizagapatam	...	...	...	...	...	...	4	36	24	5	200	16	...	1(b)	9	22	44	1	2	4	6	2
3	Godavari	4	16	10	...	...	9	4	48	28	7	522	25	...	...	...	3	1	...	9	18	27	3
4	Kistna	...	...	...	...	...	...	3	41	24	6	276	15	...	...	...	...	...	...	8	16	24	4
5	Nellore	...	...	...	...	...	...	2	29	16	4	223	10	...	...	...	...	...	...	5	10	15	5
6	Cuddapah	...	...	...	...	...	...	2	27	16	3	140	9	...	...	...	...	...	...	8	16	24	6
7	Anuntapur	...	...	...	...	...	...	2	12	8	2	125	5	...	...	...	...	...	...	1	2	3	7
8	Bellary	...	...	...	...	...	...	1	14	8	2	131	4	...	...	...	3	...	...	4	8	12	8
9	Kurnool	...	...	...	...	...	...	2	19	12	3	130	4	...	...	...	...	...	...	2	4	6	9
10	North Arcot	...	...	...	...	...	...	3	34	20	5	276	16	...	...	...	...	1	...	8	16	24	10
11	South Arcot	...	...	...	...	...	...	4	40	24	5	191	31	1	...	...	1	1	...	8	16	24	11
12	Tanjore	6	25	15	2	234	23(a)	6	76	44	7	365	49	...	...	...	5	...	...	9	18	28	12
13	Trichinopoly	...	...	...	...	...	...	2	27	16	3	111	12	..	...	...	1	...	...	5	10	15	13
14	Madura	4	14	10	...	...	...	3	41	24	4	287	25	...	...	...	...	...	...	6	12	18	14
15	Tinnevelly	2	7	5	...	...	...	3	41	24	5	290	33	..	...	...	...	...	..	8	16	24	15
16	Coimbatore	3	4	5	1	13	3	2	34	17	5	197	21	1	...	...	...	...	...	8	16	24	16
17	Nilgiris	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	17
18	Salem	2	8	5	...	13	...	2	30	16	3	125	15	...	...	...	1	...	...	4	8	12	18
19	South Canara	2	9	5	...	...	...	3	37	24	5	206	22	...	...	...	...	...	...	5	10	15	19
20	North Malabar	2	9	5	1	111	...	4	47	28	6	268	30	...	...	...	...	...	...	...	...	...	20
21	South Malabar	4	16	10			13	7	84	49	9	454	50	...	...	...	...	...	...	8	16	24	21
22	Chingleput	...	...	...	...	...	...	2	27	16	3	88	10	...	...	...	...	...	...	6	12	18	22
23	Poonamallee	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	2	...	...	...	...	23
24	St. Thomas' Mount and Palavaram	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	3	4	...	...	...	...	24
	TOTAL	29	108	70	4	371	48	63	771	454	96	4,791	414	2	3	12	52	82	4	117	234	352	

(a) Includes 1 Servant. (b) Special Assistant Agent.

Statement showing the numerical strength of the Sanctioned Establishments

19B.—LAW AND JUSTICE—JAILS.

Reference Number.	DISTRICTS.	Central Jails. Officers. Superintendents.	Central Jails. Officers. Jailors.	Central Jails. Officers. Deputy Jailors.	Central Jails. Clerical Establishment. Clerks (below 200).	Central Jails. Warder Establishment. Warders.	Central Jails. Menial and other Establishments. Matrons, etc.	Central Jails. Hospital Charges. Hospital Assistants.	District Jails. Officers. Superintendents.	District Jails. Officers. Jailors.	District Jails. Officers. Deputy Jailors.	District Jails. Clerical Establishment. Clerks (below 200).	District Jails. Warder Establishment. Warders.	District Jails. Hospital Charges. Hospital Assistants	District Jails. Menial and other Establishments. Matrons etc.
1	Anuntapur	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2	Bellary	...	...	...	...	...	...	...	...	1	1	2	30	1	1
3	Chingleput	...	...	...	...	...	...	...	...	...	...	...	...	...	.
4	Coimbatore	1	1	1	2	70	1	2	...	...	...	...	...	...	...
5	Cuddapah	...	...	...	...	...	...	...	...	1	1	1	17	1	...
6	Ganjam	...	...	...	...	...	...	...	...	2	2	2	33	1	2
7	Godavari	1	1	1	2	49	2	2	...	...	...	...	...	...	...
8	Kistna	...	...	...	...	...	...	...	...	1	1	1	16	1	1
9	Kurnool	...	...	...	...	...	...	...	...	1	...	1	16	1	1
10	Madura	...	...	...	...	..	...	...	...	1	1	1	25	1	1
11	Malabar	1	1	1	2	60	2	2	...	...	...	...	...	...	...
12	Nellore	...	...	...	...	...	...	...	...	1	...	1	16	1	1
13	Nilgiris (Ootacamund)	...	...	...	...	...	...	...	...	...	...	...	...	...	...
14	North Arcot	1	1	1	2	75	2	2	...	...	...	...	...	...	...
15	Salem	1	1	1	2	47	2	2	...	...	...	...	...	...	...
16	South Arcot	...	...	...	...	...	...	...	...	1	1	1	0	1	1
17	South Canara	...	...	...	...	...	...	...	...	1	..	1	16	1	1
18	Tanjore	...	...	...	...	...	...	...	1	...	1	1	26	1	...
19	Tinnevelly	...	...	...	...	...	...	...	1	...	1	1	25	1	...
20	Trichinopoly	1	1	1	2	70	...	2	...	...	...	...	...	...	...
21	Vizagapatam	...	...	...	...	...	...	...	1	2	1	2	37	1	2
22	Jeypore (Vizag.)	...	...	...	...	...	...	...	...	...	...	...	...	...	...
23	Bangalore	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	TOTAL	6	6	6	12	371	9	12	3	12	10	15	277	12	11

22.—EDUCA

Reference Number.	DISTRICTS.		INSPECTION—PROVINCIAL. Inspectors.	Assistant Inspectors.	Sub-Assistant Inspectors.	Hill Superintendents, Schools.	Inspectors' Establishment. Clerks (50 to 200)	Inspectors' Establishment. Clerks (below 50).	Inspectors' Establishment. Servants.	Assistant Inspectors' Establishment. Clerks (below 50.)	Assistant Inspectors' Establishment. Servants.	Sub-Asst. Inspectors' Establishment. Clerks (below 50).	Sub-Asst. Inspectors' Establishment. Servants.	Hill Schools Superintendent's Establishment. Clerk (below 50).	Hill Schools Superintendent's Establishment. Servants.	GOVERNMENT COL Principals and Head Masters.	Other Professors.	Assistant Professors and Lecturers. 200 and over.	Assistant Professors and Lecturers. below 200.
1	Ganjam	Northern Circle	...	1	3	2	...	...	...	3	2	3	3	1	4	...	...	...	...
2	Vizagapatam		...		2	2	..	...	...			2	2	...	2	...	...	...	...
3	Godavari		1	1	4	2	1	3	2	3	2	4	4	...	2	1	...	3	6
4	Kistna		..	1	3	...	...	...	...	3	2	3	3	...	...	...	...	...	...
5	Kurnool		.		2	...	...	...	...			2	2	...	...	...	...	...	...
6	Nellore	Central Circle.	.	1	2	...	...	...	...	3	2	2	2	...	...	...	...	...	...
7	Madras		...		2	(c)1	...	...	...			3	2	...	...	1	7	3	8
8	Chingleput		.		2	...	...	...	...			2	2	...	...	...	...	...	...
9	Bellary		..	1	2	...	...	...	...	3	2	2	2	...	...	...	...	...	...
10	Anuntapur		1		2	.	1	3	2			2	2	...	...	...	...	...	...
11	Cuddapah		...		2	...	...	...	...			2	2	...	...	...	...	...	...
12	North Arcot		...	1	3	...	...	...	...	3	2	3	3	...	...	...	...	...	...
13	South Arcot		...		3	...	...	...	...			3	3	...	...	...	...	...	...
14	Coimbatore	Southern Circle.	...	1	3	...	...	...	...	3	2	3	3	...	...	...	...	...	...
15	Nilgiris		..			...	...	...	...										
16	Salem		...		3	...	...	...	...		...	3	3	...	...	...	...	...	...
17	Trichinopoly		1	1	3	...	1	3	2	3	2	3	3	...	...	...	...	...	...
18	Tanjore		...		3	...	...	...	...			3	3	...	...	1	...	4	5
19	Madura		...	1	3	...	...	...	...	3	2	3	3	...	...	...	...	...	...
20	Tinnevelly		...		3	...	...	...	...			3	3	...	...	...	...	...	...
21	Malabar	Western Circle.	...	...	3	...	1	3	4	...	...	6	3	...	...	...	...	...	...
22	South Canara		1	...	2	...						2	2	...	...	1	...	...	...
23	Girls' Schools (Madras)		(a)2	...	(b)6	...	2	6	4	...	...	11	6	...	...	...	...	...	...
	TOTAL		6	9	61	7	6	18	14	27	18	70	61	1	8	4	7	10	19

(a) Inspectress. (b) Sub-Assistants to the Inspectress. (c) Mahomedan Inspecting School Master.

in each District, included in the Budget Estimate for 1893-94—continued.

Lock-ups.			20.—POLICE.																				
			DISTRICT EXECUTIVE FORCE.																				
			District Police.											Other Police.									
Officers.	Warder Establishment.	Menial and other Establishments.	Officers.		Police Force.							Hospital Charges.		Subsidiary Jail Guards.		Treasury Guards.		Process Services.	Elephant Estabt.		Special Police charged for to Parties concerned.		
					Inspectors.																		
Jailors.	Warders.	Sweepers and Ratties.	District Superintendents.	Assistant ditto.	Ch & Spl.	On 100 to 200.	On 70.	European Head Constables.	Head Constables.	Constables.	Servants.	Apothecaries and Hospital Assistants.	Servants.	Head Constables.	Constables.	Head Constables.	Constables.	Constables.	Head Constables.	Constables.	Head Constables.	Constables.	Reference Number.
...	...	2	1	...	...	7	4	...	56	390	35	...	2	...	...	8	46	8	...	...	...	...	1
...	2	9	1	...	...	10	5	2	84	490	54	1	2	1	4	9	51	9	...	...	1	3	2
2	2	6	1	...	...	9	4	1	65	453	36	...	2	1	12	9	41	11	...	...	1	2	3
...	...	14	1	2	1	13	9	2	124	781	75	2	6	1	3	13	79	23	...	...	...	...	4
...	...	2	1	1	...	14	8	...	107	789	83	...	3	2	6	13	79	16	...	...	...	3	5
...	3	15	1	2	...	15	4	...	120	894	63	2	14	...	...	6	37	16	5	5	...	5	6
...	3	3	1	1	...	16	4	2	116	851	88	1	5	2	12	10	55	21	2	2	...	7	7
1	5	6	1	1	...	11	7	3	114	781	71	1	6	1	45	13	71	16	...	...	...	3	8
...	5	1	1	1	...	13	7	1	99	677	82	1	2	1	6	9	55	15	...	...	...	...	9
...	12	5	1	1	...	14	10	4	124	858	101	1	3	...	...	8	36	24	...	...	1	6	10
1	2	...	1	3	...	15	11	8	137	1,029	82	2	6	...	...	15	92	44	...	...	1	15	11
...	8	...	1	1	...	13	6	...	110	745	94	...	5	3	15	10	46	16	...	...	1	3	12
...	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	13
...	...	19	1	1	...	12	10	...	132	942	100	...	6	6	24	12	67	24	...	...	...	...	14
...	4	14	1	1	...	13	10	3	124	852	91	1	5	...	12	11	65	20	...	...	...	...	15
...	10	14	1	1	...	12	7	1	101	685	75	1	3	...	23	10	61	42	...	...	...	...	16
...	...	...	1	...	...	6	5	...	61	411	43	1	2	...	12	6	32	10	...	..	3	11	17
...	6	17	1	1	...	12	7	8	119	896	76	...	3	...	36	13	80	27	...	...	2	31	18
...	...	7	1	1	...	11	8	1	113	727	85	1	1	...	...	11	67	21	...	...	...	4	19
1	2	1	1	...	...	6	6	3	73	506	54	...	3	3	13	7	33	11	...	...	1	3	20
...	18	8	1	2	...	16	9	2	135	1,003	66	5	10	...	...	14	50	20	5	5	1	4	21
...	...	...	1	1	... (b)	5	4 (b)	...	54 (c)	355 (c)	31	...	...	1	10	...	...	6	3	3	...	...	22
...	...	...	...	...	1	...	2	...	1	11	...	...	...	...	...	...	...	...	...	...	...	...	23
5	85	143		21	2	243	147	41	2,169	(a) 15,126	1,485	20	89	22	233	207	1,143	400	15	15	12	100	

TION.

LEGES—GENERAL.				GOVERNMENT SCHOOLS—GENERAL.												GOVERNMENT SCHOOLS—SPECIAL.							
				Secondary Schools—Provincial.							Primary Schools—Provincial.				Training Schools—Provincial.								
				For Boys.				For Girls.			For Boys.		For Girls.										
Masters and Teachers.		Establishment.													Masters.			Mistresses.					
50 to 200.	Below 50.	Clerks.	Servants.	Head Masters and Masters (50 to 200).	Masters (below 50).	Clerk.	Servants.	Head Masters (50 to 200).	Masters (below 50).	Servants.	Masters (below 50).	Servants.	Masters (below 50).	Servants.	Masters (50 to 200).	Teachers (below 50).	Servants.	Superintendent.	Head & Assistant Mistresses.	Clerk.	Servants.	Reference Number.
...	...	...	...	...	...	...	...	...	...	...	93	4	30	17	3	8	8	...	...	...	...	1
...	...	...	...	...	13	...	3	..	...	...	04	41	42	23	3	7	7	...	...	...	...	2
1	3	1	7	...	5	...	2	...	21	8	58	37	89	64	1	6	3	...	...	...	...	3
...	...	...	...	...	...	...	...	...	...	...	...	...	45	32	1	4	3	...	...	...	...	4
...	...	...	...	...	...	...	...	...	...	...	...	...	7	6	1	4	3	...	...	...	...	5
...	...	...	...	...	...	...	...	...	26	12	...	...	12	8	2	8	6	...	...	...	...	6
6	6	2	32	4	11	1	5	...	...	...	25	2	...	...	2	5	6	1	17	1	18	7
...	...	...	...	...	...	...	...	...	...	...	...	...	4	4	...	...	...	...	...	...	...	8
...	...	...	...	...	...	...	...	...	3	2	...	...	8	10	1	4	3	...	...	...	...	9
...	...	...	...	...	...	...	...	...	...	...	...	...	19	12	1	4	3	...	...	...	...	10
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	4	3	...	...	...	...	11
...	...	...	...	...	...	...	...	1	11	5	...	...	6	4	2	8	6	...	...	...	...	12
...	...	...	...	...	...	...	...	...	26	12	...	...	12	8	2	8	6	...	...	...	...	13
...	...	...	...	...	...	...	...	...	9	3	...	...	3	1	1	6	4	...	5	...	3	14
...	...	...	...	...	...	...	...	...	...	...	...	...	2	1	...	...	...	...	...	...	...	15
...	...	...	...	...	...	...	...	...	14	6	...	...	8	3	1	4	3	...	...	...	...	16
...	...	...	...	...	...	...	...	...	...	...	...	...	4	3	1	4	3	...	...	...	...	17
2	1	2	14	...	...	...	...	1	15	6	...	...	2	1	1	6	4	...	...	...	...	18
...	...	...	...	...	...	...	...	...	5	3	...	...	2	1	...	...	...	...	...	...	...	19
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	20
...	...	...	...	...	...	...	...	...	28	9	...	...	17	10	2	8	6	...	4	...	3	21
7	3	1	7	...	...	...	...	...	...	...	...	...	...	...	1	4	3	...	...	...	...	22
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	23
16	13	6	60	4	29	1	10	2	158	66	240	84	312	208	27	102	80	1	26	1	24	

(a) Includes 1 Bugler. (b) Attached to the Office of Deputy Inspector General of Police. (c) Temporary Establishment.

Statement showing the numerical strength of the Sanctioned Establishments

Reference Number.	DISTRICTS.	23.—ECCLESIASTICAL.										
		ECCLESIASTICAL ESTABLISHMENTS.										CEMETERY ESTABLISHMENT.
		CHURCH OF ENGLAND.						CHURCH OF SCOTLAND.				
		Officers.			Establishment.			Officers.	Establishment.			Subordinates in charge of Cemeteries.
		Bishop, Archdeacon, &c.	Chaplains and Junior Chaplains.	Missionaries, &c.	Organist, Verger and Beadle.	Clerks.	Servants.	Chaplains.	Precentor.	Clerks.	Servants.	Servants.
1	Madras	*4	8	†2	‡3	9	27	2	1	1	8	9
2	Bangalore	...	...	...	...	...	...	1	...	1	3	...
3	Ganjam	...	1	...	..	...	2	..	...	...	...	3
4	Vizagapatam	...	1	...	...	...	5	...	...	...	...	4
5	Godavari	...	1	...	...	...	3	...	...	...	...	5
6	Kistna	...	...	...	...	...	...	...	...	...	...	3
7	Nellore	...	...	1	...	...	1	...	...	...	...	2
8	Cuddapah	...	...	...	...	...	1	...	...	...	...	1
9	Anuntapur	...	...	...	...	...	...	...	...	...	...	1
10	Bellary	...	1	...	...	1	5	...	...	...	...	3
11	Kurnool	...	...	1	...	..	1	...	...	...	...	1
12	Chingleput	...	1	1	...	2	5	...	...	...	...	4
13	North Arcot	...	1	...	...	...	3	...	...	...	...	5
14	South Arcot	...	1	...	...	...	1	...	...	...	...	2
15	Tanjore	...	...	3	...	...	4	...	...	...	...	3
16	Trichinopoly	...	1	...	...	...	2	...	...	...	...	4
17	Madura	...	...	1	.	...	1	...	...	...	...	1
18	Tinnevelly	...	...	1	...	...	2	...	...	...	...	...
19	Coimbatore	...	1	1	...	...	1	...	...	...	...	1
20	Nilgiris	...	2	1	...	1	5	...	...	...	...	4
21	Salem	...	...	1	...	...	1	...	...	...	...	3
22	South Canara	...	...	...	...	...	1	...	...	...	...	1
23	Malabar	...	2	2	...	1	6	...	...	...	...	10
24	Maisur	...	4	1	...	2	11	...	...	...	...	15
25	Travancore	...	1	...	...	...	3	...	...	...	...	1
	TOTAL	4	(a)32	16	3	16	91	3	1	2	11	86

STATIONS.	24.—MEDICAL—*contd.*				
	SANITATION AND VACCINATION—PROVINCIAL.				
	GENERAL DEPARTMENT.				
	Officers.			Establishment.	
	Commissioner and Deputy Sanitary Commissioner.	Native Superintendents.	Vaccinators and Assistants.	Clerks and Draughtsmen (below 200).	Servants.
Sanitary and Vaccine Department, Madras	2	...	...	11(b)	6
Hill Tracts, Ganjam	...	1	7	...	...
,, Vizagapatam	...	2	11	...	...
,, Godavari	...	2	6	...	...
Bangalore	...	...	2	...	...
Secunderabad	...	...	2	...	...
TOTAL	2	5	28	11	6

DISTRICTS.	25.—POLITICAL.			
	POLITICAL AGENTS.			
	OTHER AGENCIES.			
	Officers.	Establishment.		
	Paymaster.	Clerks (50 to 200).	Clerks (below 50).	Servants.
Madras	1	1	2	7
Tanjore	...	1	3	3
South Arcot	...	1	...	...
North Arcot (Vellore)	...	...	...	1
TOTAL	1	3	5	11

* 1 Bishop, 1 Domestic Chaplain, 1 Archdeacon, and 1 Secretary and Registrar.
† 1 Marriage Registrar.
‡ One of each.

(a) Inclusive of 6 Chaplains without permanent stations.
(b) Includes 1 Clerk on 200.

in each District, included in the Budget Estimate for 1893-94—concluded.

24.—MEDICAL.

Reference Number.	DISTRICTS.	MEDICAL ESTABLISHMENT. District Medical Officers. Officers. Brigade Surgeons, Surgeons Major, &c.	Surgeons, Captain, &c.	Asst. Surgeons.	Apothecaries and Assistant Apothecaries.	Hospl. Assistants.	Establishment. Servants.	LUNATIC ASYLUM—PROVINCIAL. Officers. Superintendent.	Apothecaries.	Establishment. Compounder and Dresser.	Warders & Servants (including temporary).
1	Madras	5	...	...	2	3	.	1	2		109
2	Anuntapur	...	1	1	...	...	.	...			...
3	Ganjam	1	...	1	4	2	2		...		.
4	Vizagapatam	1	...	1	.	...	...	...	...	1	12
5	Godavari	1	1	1	...	...	...	..	...	...	...
6	Kistna	2	...	1	...	...	...	...	...	...	.
7	Nellore	1	...	1	.	..	...	...	...	...	..
8	Chingleput	1	...	2	...	..	...	...	...	...	...
9	North Arcot	1	1	1	..	...	...	...	...	...	...
10	South Arcot	1	.	1	...	...	...	...	...	...	..
11	Cuddapah	1	...	1	...	...	...	...	...	...	...
12	Bellary	1	...	1	...	...	...	...	...	...	...
13	Kurnool	1	...	1	...	...	...	...	...	...	...
14	Tanjore	1	1	1	...	...	...	...	...	...	...
15	Trichinopoly	1	...	1	...	...	...	...	...	...	...
16	Madura	1	...	1	1	...	...	...	...	...	.
17	Tinnevelly	1	...	1	...	...	...	...	...	...	...
18	Coimbatore	1	...	1	...	...	...	...	...	..	...
19	Nilgiris	3	...	...	4	...	2	...	...	...	...
20	Salem	1	...	1	...	...	...	...	...	...	..
21	South Canara	1	...	1	...	1	1	...	...	...	...
22	Malabar	3	1	1	...	...	..	...	...	1	31
	TOTAL	30	5	21	11	6	5	1	2	2	152

STATIONS.	HOSPITALS AND DISPENSARIES. Mofussil Hospitals & Dispensaries—Provl. Officers. Apothecaries and Hospl. Assistants.	Establishment. Servants.
Nilgiris	1	1
Paliport Lazeretto	1	6
Saint Thomas' Mount	1	5
Bhadrachellam Dispensary.	1	4
Rayaghada Dispensary.	1	4
Udaiagiri Hospital	1	3
Bussemkatak Dispy.	1	4
Jeypore	1	3
Minicoy Dispensary	1	2
Nowrangapore Dispy.	1	4
Pallavaram	1	2
TOTAL	11	38

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

STATIONS.	CINCHONA PLANTATIONS. Officers. Government Botanist and Quinologist.	Establishment. Manager.	Clerks.	Store-keepers.	Overseers.	Peon.	Laboratory Assistant.
DIRECTOR'S OFFICE							
Nilgiris	2	1	1	1	...	1	1
Dodabetta	...	...	...	1	2	...	...
Naduvatam	...	...	1	1	2	...	...
Pykara	...	...	...	1	2	...	...
TOTAL	2	1	2	4	6	1	1

30.—STATIONERY AND PRINTING.

DISTRICTS.	Government Presses. Collectorate Presses. Establishment. Compositors.	Apprentices.	Pressmen.	Ballmen.	Wheelers.
Ganjam	6	2	2	2	...
Vizagapatam	5	2	2	2	...
Godavari	6	2	2	2	...
Kistna	6	2	4	2	...
Nellore	7	2	2	2	...
Cuddapah	6	2	2	2	1
Anuntapur	6	2	2	2	1
Bellary	7	2	3	3	...
Kurnool	6	2	2	2	...
Chingleput	6	2	2	2	...
Madras	...	...	...	...	...
North Arcot	8	2	2	2	...
South Arcot	6	2	2	2	...
Tanjore	10	2	3	3	2
Trichinopoly	6	2	2	2	...
Madura	6	2	2	2	1
Tinnevelly	6	2	2	2	..
Coimbatore	5	2	2	2	1
Nilgiris	...	...	...	...	...
Salem	6	2	2	2	...
South Canara	7	2	2	2	1
Malabar	7	2	2	2	2
TOTAL	128	40	44	42	9

BENGAL SECRETARIAT LIBRARY

GOVERNMENT OF BOMBAY.

CIVIL

BUDGET ESTIMATE

FOR THE YEAR

1893-94.

G. I. G. P. O.—No. 259 C. G.—24-8-93—90.

GOVERNMENT

CIVIL BUDGET ESTIMATE

General Abstract of

REVENUE & RECEIPTS.	Reference to Detailed Estimate	Budget, 1893-94.				Revised, 1892-93.				No. of Items.
		Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	
	Page	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CIVIL HEADS.										
I.—Land Revenue	6	1,91,87,000	2,61,28,000	1,61,000	4,54,76,000	1,85,72,000	2,59,15,000	1,56,000	4,46,43,000	1
II.—Opium . .	7	1,65,00,000	...	...	1,65,00,000	1,65,00,000	...	...	1,65,00,000	2
III.—Salt . .	7	2,25,54,000	57,000	...	2,26,11,000	2,23,12,000	57,000	...	2,23,69,000	3
IV.—Stamps . .	9	14,12,000	42,38,000	...	56,50,000	14,37 000	43,13,000	...	57,50,000	4
V.—Excise . .	9	76,50,000	25,50,000	...	1,02,00,000	77,25,000	25,75,000	...	1,03,00,000	5
VI.—Provincial Rates .	11	...	...	30,50,000	30,50,000	...	...	30,20,000	30,20,000	6
VII.—Customs .	12	34,10 000	42,000	...	34,52,000	34,04,000	42,000	...	34,46,000	7
VIII.—Assessed Taxes	12	19,68,000	17,82,000	...	37,50,000	19,87,000	17,63,000	...	37,50,000	8
IX.—Forest . .	13	17,55,000	17,55,000	...	35,10,000	16,75,000	16,75,000	...	33,50,000	9
X.—Registration .	14	2,85,000	2,85,000	...	5,70,000	2,80,000	2,80,000	...	5,60,000	10
XI.—Tributes from Native States	15	12,11,000	...	...	12,11,000	12,77,000	...	...	12,77,000	11
XII.—Interest . .	16	18,61,000	2,62,000	8,000	21,31,000	18,66,000	2,65,000	8,000	21,39,000	12
XIII.—Post Office .	17	...	...	...	...	...	...	...	...	13
XV.—Mint . .	17	13,42,000	...	...	13,42,000	20,00,000	...	...	20,00,000	14
XVIA.—Law & Justice—Courts of Law .	18	..	4,07,000	...	4,07,000	...	4,10,000	...	4,10,000	15
XVIB.—Law & Justice—Jails .	18	...	1,98,000	...	1,98,000	...	2,00,000	...	2,00,000	16
XVII.—Police . .	18	...	3,95,000	3,60,000	7,55,000	...	4,90,000	3,50,000	8,40,000	17
XVIII.—Marine . .	20	...	70,000	...	70,000	...	69,000	...	69,000	18
XIX.—Education .	20	...	2,83,000	3,03,000	5,86,000	...	2,78,000	3,18,000	5,96,000	19
XX.—Medical . .	21	...	1,17,000	4,000	1,21,000	...	1,21,000	4,000	1,25,000	20
XXI.—Scientific and other Minor Departments	21	—	22,000	4,000	26,000	...	26,000	9,000	35,000	21
XXII.—Receipts in aid of Superannuation, &c	22	1,18,000	2,24,000	...	3,42,000	1,48,000	2,24,000	...	3,72,000	22
XXIII.—Stationery and Printing .	22	24,000	65,000	...	89,000	22,000	76,000	...	98,000	23
XXV.—Miscellaneous	23	2,65,000	67,000	29,000	3,61,000	3,33,000	78,000	26,000	4,37,000	24
XXIX.—Irrigation—Major Works—Portion of Land Revenue due to Irrigation .	24	9,21,000	...	...	9,21,000	9,14,000	...	...	9,14,000	25
XXXII.—Civil Works	24	...	3,000	5,13,000	5,16,000	...	3,000	5,86,000	5,89,000	26
Total Civil Heads .		8,04,63,000	3,89,50,000	44,32,000	12,38,45,000	8,04,52,000	3,88,60,000	44,77,000	12,37,89,000	27
DEPARTMENTAL HEADS. *For Details, see separate Estimates.*										
VIII.—Assessed Taxes .		...	...	...	...	...	...	...	...	28
XIV.—Telegraph . .		...	...	...	...	...	...	...	...	29
XXVI.—State Railways Gross Receipts . .		53,34,000	1,40,000	...	54,74,000	49,27,000	65,000	...	49,92,000	30
XXIX.—Irrigation—Major Works: Direct Receipts . . .		5,28,000	...	...	5,28,000	5,00,000	...	...	5,00,000	31
XXX.—Irrigation—Minor Works & Navigation		1,90,000	21,000	...	2,11,000	1,78,000	21,000	...	1,99,000	32
XXXI.—Military Works .		20,000	...	...	20,000	20,000	...	...	20,000	33
XXXII.—Civil Works . .		...	7,85,000	...	7,85,000	...	7,85,000	...	7,85,000	34
XXXIII.—Army: Effective .		7,1,9000	...	...	7,19,000	7,52,000	...	...	7,52,000	35
" Non-Effective		1,36,000	...	...	1,36,000	1,26,000	...	...	1,26,000	36
Total Departmental Heads .		69,27,000	9,46,000	...	78,73,000	65,03,000	8,71,000	...	73,74,000	37
TOTAL REVENUE & RECEIPTS		8,73,90,000	3,98,96,000	44,32,000	13,17,18,000	8,69,55,000	3,97,31,000	44,77,000	13,11,63,000	38

(a) These totals do not include departmental figures under Assessed Taxes

Net Increase of Revenue and Receipts

FOR THE YEAR 1893-94.

REVENUE AND RECEIPTS.

No. of Items	Budget, 1892-93.				Accounts, 1891-92.				Budget Estimate, 1893-94, compared with Revised, 1892-93.	
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	1,82,90,000	2,56,99,000	1,75,000	4,41,64,000	1,70,74,602	2,72,20,473	1,60,890	4,44,55,965	8,33,000	...
2	1,75,09,000	...	...	1,75,09,000	1,84,42,814	...	...	1,84,42,814	...	...
3	2,27,52,000	48,000	...	2,28,00,000	2,32,09,411	56,669	...	2,32,66,080	2,42,000	...
4	13,56,000	40,69,000	...	54,25,000	13,62,086	40,86,259	...	54,48,345	...	1,00,000
5	75,99,000	25,33,000	...	1,01,32,000	76,90,963	25,63,654	...	1,02,54,617	...	1,00,000
6	...	...	31,00,000	31,00,000	...	...	30,41,258	30,41,258	30,000	...
7	33,81,000	45,000	...	34,26,000	32,91,333	39,673	...	33,31,006	6,000	...
8	18,88,000	16,75,000	...	35,63,000	18,53,942	17,03,097	...	35,57,039	...	...
9	17,59,000	17,58,000	...	35,17,000	16,42,325	16,42,324	...	32,84,649	1,60,000	...
10	2,58,000	2,58,000	...	5,16,000	2,68,894	2,68,894	...	5,37,788	10,000	...
11	11,72,000	...	...	11,72,000	12,66,291	...	...	12,66,291	...	66,000
12	18,66,000	2,63,000	8,000	21,37,000	18,78,137	2,32,539	8,212	21,18,888	...	8,000
13	...	2,000	...	2,000	...	600	...	600	...	...
14	13,53,000	...	...	13,53,000	8,89,975	...	...	8,89,975	...	6,58,000
15	...	4,04,000	...	4,04,000	...	4,06,727	...	4,06,727	...	3,000
16	...	2,19,000	...	2,19,000	...	2,18,914	...	2,18,914	...	2,000
17	...	3,70,000	3,20,000	6,90,000	...	3,89,823	3,33,216	7,23,039	...	85,000
18	...	66,000	...	66,000	...	68,942	...	68,942	1,000	...
19	...	2,66,000	3,07,000	5,73,000	...	2,80,003	3,21,000	6,01,003	...	10,000
20	...	1,12,000	...	1,12,000	...	1,13,275	4,068	1,17,343	...	4,000
21	...	29,000	12,000	41,000	...	33,279	10,342	43,621	...	9,000
22	1,56,000	2,37,000	...	3,93,000	1,76,707	2,36,274	...	4,12,981	...	30,000
23	25,000	68,000	...	93,000	21,357	66,150	...	87,507	...	9,000
24	2,59,000	60,000	86,000	4,05,000	4,65,049	51,624	1,10,252	6,26,925	...	76,000
25	9,10,000	...	...	9,10,000	6,16,268	...	...	6,16,268	7,000	...
26	...	3,000	5,00,000	5,03,000	...	2,741	5,09,460	5,12,201	...	73,000
27	8,05,33,000	3,81,84,000	45,08,000	12,32,25,000	8,01,50,154	3,96,81,934	44,98,698	12,43,30,786	12,89,000	12,33,000
28	...	...	...	...	*1,39,435*	...	...	*1,39,435*	...	...
29	...	3,000	...	3,000	...	4,157	...	4,157	...	...
30	51,96,000	1,07,000	...	53,03,000	50,81,608	...	...	50,81,608	4,82,000	...
31	4,76,000	...	...	4,76,000	4,43,997	...	...	4,43,997	28,000	...
32	1,91,000	13,000	...	2,04,000	2,00,121	16,897	...	2,17,018	12,000	...
33	20,000	...	...	20,000	21,155	...	...	21,155	...	...
34	...	7,67,000	...	7,67,000	...	7,48,249	...	7,48,249	...	...
35	6,77,000	...	...	6,77,000	8,57,546	...	...	8,57,546	...	33,000
36	1,22,000	...	...	1,22,000	1,32,159	...	...	1,32,159	10,000	...
37	66,82,000	8,90,000	...	75,72,000	(a) 67,36,586	7,69,303	...	(a) 75,05,889	5,32,000	33,000
38	8,72,15,000	3,90,74,000	45,08,000	13,07,97,000	8,68,86,740	4,04,51,237	44,98,698	13,18,36,675	18,21,000	12,66,000
									5,55,000	

which are shown in the Estimates under "India, General."
in 1893-94, Rs. 5,55,000.

GOVRENMENT

CIVIL BUDGET ESTIMATE

General Abstract

EXPENDITURE.	Reference to Detailed Estimate.	Budget, 1893-94.				Revised, 1892-93.				No. of Items.
		Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	
CIVIL HEADS	Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1.—Refunds and Drawbacks.	25	4,79,000	1,79,000	8,000	6,66,000	7,10,000	1,93,000	16,000	9,19,000	1
2.—Assignments and Compensations	25	3,32,000	93,59,000	...	96,91,000	6,29,000	93,82,000	...	1,00,11,000	2
3.—Land Revenue	28	...	65,70,000	3,64,000	69,34,000	...	66,15,000	2,60,000	68,75,000	3
4.—Opium	37	26,000	...	...	26,000	26,000	...	...	26,000	4
5.—Salt	38	16,11,000	...	...	16,11,000	15,60,000	...	...	15,60,000	5
6.—Stamps	43	61,000	1,84,000	...	2,45,000	60,000	1,78,000	...	2,38,000	6
7.—Excise	45	2,69,000	89,000	...	3,58,000	2,52,000	84,000	...	3,36,000	7
8.—Provincial Rates	49	...	...	52,000	52,000	...	...	50,000	50,000	8
9.—Customs	49	5,30,000	...	...	5,30,000	5,26,000	...	...	5,26,000	9
10.—Assessed Taxes	54	26,000	26,000	...	52,000	26,000	26,000	...	52,000	10
11.—Forest	55	11,26,000	11,26,000	...	22,52,000	9,75,000	9,75,000	...	19,50,000	11
12.—Registration	60	1,41,000	1,41,000	...	2,82,000	1,40,000	1,40,000	...	2,80,000	12
13.—Interest on Ordinary Debt	61	...	2,20,000	...	2,20,000	1,000	2,05,000	...	2,06,000	13
14.—Interest on other Obligations	61	4,61,000	...	11,000	4,72,000	4,34,000	...	11,000	4,45,000	14
15.—Post Office	62	...	1,06,000	...	1,06,000	...	1,06,000	...	1,06,000	15
17.—Mint	63	4,99,000	...	...	4,99,000	5,11,000	...	..	5,11,000	16
18.—General Administration	64	4,29,000	13,94,000	57,000	18,80,000	4,12,000	13,79,000	49,000	18,40,000	17
19A.—Law and Justice—Courts of Law	74	...	44,64,000	...	44,64,000	...	43,74,000	...	43,74,000	18
19B.—Law and Justice—Jails	86	...	6,85,000	...	6,85,000	...	6,40,000	...	6,40,000	19
20.—Police	91	...	55,14,000	1,59,000	56,73,000	...	51,90,000	1,56,000	53,40,000	20
21.—Marine	107	...	42,000	...	42,000	...	41,000	...	41,000	21
22.—Education	109	...	17,41,000	16,74,000	34,15,000	...	16,35,000	15,82,000	32,17,000	22
23.—Ecclesiastical	119	3,20,000	...	...	3,20,000	3,21,000	...	..	3,21,000	23
24.—Medical	120	...	15,16,000	1,37,000	16,53,000	...	13,92,000	1,70,000	15,62,000	24
25.—Political	131	6,21,000	3,53,000	..	9,74,000	6,14,000	3,42,00	...	9,56,000	25
26.—Scientific and other Minor Departments	147	66,000	2,12,000	59,000	3,37,000	68,000	1,62,000	59,000	2,89,000	26
27.—Territorial and Political Pensions	154	8,39,000	...	...	8,39,000	8,40,000	...	...	8,40,000	27
28.—Civil Furlough and Absentee Allowances	157	2,000	...	...	2,000	3,000	...	...	3,000	28
29.—Superannuation Allowances and Pensions	157	74,000	16,41,000	1,000	17,16,000	71,000	16,07,000	1,000	16,79,000	29
30.—Stationery and Printing	158	2,84,000	7,57,000	8,000	10,49,000	2,55,000	6,80,000	5,000	9,40,000	30
32.—Miscellaneous	162	34,000	2,26,000	76,000	3,36,000	40,000	2,60,000	75,000	3,75,000	31
33.—Famine relief	165	...	5,000	...	5,000	...	3,000	...	3,000	32
45.—Civil Works	165	...	9,000	14,75,000	14,84,000	...	40,000	14,39,000	14,79,000	33
		82,30,000	3,65,59,000	40,81,000	4,88,70,000	84,74,000	3,56,49,000	38,73,000	4,79,96,000	34
Add—Provincial and Local Surpluses		...	...	...	...	...	...	...	...	35
Deduct—Provincial and Local Deficits		...	*12,85,000*	*24,000*	*13,09,000*	...	*5,12,000*	*1,91,000*	*7,03,000*	36
Total Civil Heads		82,30,000	3,52,74,000	40,57,000	4,75,61,000	84,74,000	3,51,37,000	36,82,000	4,72,93,000	37
DEPARTMENTAL HEADS. *For Details, see separate Estimates.*										
16.—Telegraph		...	...	...	...	...	...	...	...	38
35.—Protective Works—Irrigation		1,25,000	...	...	1,25,000	1,07,000	...	...	1,07,000	39
37.—Construction of Railways, &c.		...	63,000	...	63,000	...	4,33,000	...	4,33,000	40
38.—State Railways: Working Expenses		36,00,000	1,00,000	...	37,00,000	33,80,000	58,000	...	34,38,000	41
39.—Guaranteed Companies: Surplus Profits, &c.		3,39,000	...	...	3,39,000	2,35,000	...	...	2,35,000	42
41.—Miscellaneous Railway Expenditure		...	...	...	...	6,000	...	...	6,000	43
42.—Irrigation—Major Works: Working Expenses		3,93,000	...	...	3,93,000	4,45,000	...	...	4,45,000	44
43.—Irrigation—Minor Works and Navigation		19,16,000	1,25,000	...	20,41,000	17,93,000	20,000	...	18,13,000	45
44.—Military Works		1,90,000	...	...	1,90,000	2,05,000	...	...	2,05,000	46
45.—Civil Works		3,84,000	36,40,000	10,69,000	50,93,000	3,24,000	34,42,000	14,36,000	52,02,000	47
46.—Army: Effective		2,81,95,000	...	...	2,81,95,000	2,67,61,000	...	...	2,67,61,000	48
" Non-Effective		15,89,000	...	...	15,89,000	16,93,000	...	...	16,93,000	49
Total Departmental Heads		3,67,31,000	39,28,000	10,69,000	4,17,28,000	3,49,49,000	39,53,000	14,36,000	4,03,38,000	50
TOTAL EXPENDITURE		4,49,61,000	3,92,02,000	51,26,000	8,92,89,000	4,34,23,000	3,90,90,000	51,18,000	8,76,31,000	51

Net Increase of Expenditure

The following is the estimated cost of

Land Revenue . . 15·248 per cent.

Opium . . . ·158 "

FOR THE YEAR 1893-94.

OF EXPENDITURE.

No. of Items.	Budget, 1892-93.				Accounts, 1891-92.				Budget Estimate, 1893-94, compared with Revised, 1892-93.	
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	6,65,000	1,83,000	8,000	8,56,000	5,18,992	1,86,644	6,453	7,12,089	...	2,53,000
2	7,09,000	93,23,000	...	1,00,32,000	8,53,443	91,87,519	...	1,00,40,962	...	3,20,000
3	...	67,95,000	2,71,000	70,66,000	...	63,82,747	2,62,986	66,45,733	59,000	...
4	26,000	...	...	26,000	26,631	...	...	26,631	...	...
5	15,55,000	...	...	15,55,000	14,53,164	...	...	14,53,164	51,000	...
6	58,000	1,74,000	...	2,32,000	55,415	1,66,246	...	2,21,661	7,000	...
7	2,79,000	93,000	...	3,72,000	2,62,478	87,493	...	3,49,971	22,000	...
8	...	...	53,000	53,000	...	...	50,327	50,327	2,000	...
9	5,21,000	...	...	5,21,000	5,22,616	...	...	5,22,616	4,000	...
10	26,000	25,000	...	51,000	25,788	25,788	...	51,576	...	...
11	11,19,000	11,20,000	...	22,39,000	9,63,569	9,63,569	...	19,27,138	3,02,000	...
12	1,37,000	1,37,000	...	2,74,000	1,50,452	1,50,453	...	3,00,905	2,000	...
13	...	1,99,000	...	1,99,000	2,198	1,79,094	...	1,81,292	14,000	...
14	4,27,000	...	11,000	4,38,000	4,17,333	...	12,485	4,29,818	27,000	...
15	...	1,07,000	...	1,07,000	...	1,06,893	...	1,06,893	...	...
16	5,01,000	...	...	5,01,000	3,95,547	..	...	3,95,547	...	12,000
17	4,26,000	13,80,000	52,000	18,58,000	3,85,111	13,62,282	47,498	17,94,891	40,000	...
18	...	44,69,000	...	44,69,000	...	43,94,738	...	43,94,738	90,000	...
19	...	6,58,000	...	6,58,000	...	6,35,653	...	6,35,653	45,000	...
20	...	55,75,000	1,51,000	57,26,000	38,135	53,25,510	1,54,772	55,18,417	3,27,000	...
21	...	41,000	...	41,000	...	43,064	...	43,064	1,000	...
22	...	17,78,000	16,58,000	34,36,000	...	16,35,821	15,47,148	31,82,969	1,98,000	...
23	3,38,000	...	...	3,38,000	3,08,097	...	...	3,08,097	...	1,000
24	...	14,61,000	1,75,000	16,36,000	...	13,27,677	1,64,883	14,92,560	91,000	...
25	4,90,000	3,62,000	...	8,52,000	5,52,399	3,25,252	...	8,77,651	18,000	...
26	31,000	2,25,000	63,000	3,19,000	1,36,888	1,87,420	51,298	3,75,606	48,000	...
27	8,80,000	...	...	8,80,000	7,62,047	...	...	7,62,047	...	1,000
28	2,000	...	...	2,000	532	...	...	532	...	1,000
29	38,000	15,82,000	3,000	16,23,000	35,873	15,53,428	2,456	15,91,757	37,000	...
30	3,05,000	6,30,000	7,000	9,42,000	2,61,017	5,83,611	13,946	8,58,574	1,09,000	...
31	36,000	2,56,000	70,000	3,62,000	28,425	3,01,461	58,476	4,48,362	...	39,000
32	...	1,00,000	...	1,00,000	...	2,158	...	2,158	2,000	...
33	...	11,000	15,65,000	15,76,000	...	22,097	13,43,669	13,65,766	5,000	...
34	85,69,000	3,66,84,000	40,87,000	4,93,40,000	81,56,150	3,51,96,618	37,16,397	4,70,69,165	15,01,000	6,27,000
35	...	...	...	...	...	...	1,95,592	1,95,592	...	...
36	...	*18,67,000*	*44,000*	*19,11,000*	...	*5,31,888*	...	*5,31,888*	*6,06,000*	...
37	85,69,000	3,48,17,000	40,43,000	4,74,29,000	81,56,150	3,46,64,730	39,11,989	4,67,32,869	8,95,000	6,27,000
38	...	4,000	...	4,000	...	3,850	...	3,850	...	...
39	1,24,000	...	...	1,24,000	1,18,942	...	...	1,18,942	18,000	...
40	...	2,30,000	...	2,30,000	...	11,72,211	...	11,72,211	...	3,70,000
41	36,50,000	77,000	...	37,27,000	35,09,956	...	...	35,09,956	2,62,000	...
42	4,10,000	...	...	4,10,000	2,12,931	...	...	2,12,931	1,04,000	...
43	5,000	...	...	5,000	5,817	*—918*	...	4,899	...	6,000
44	4,30,000	...	...	4,30,000	4,36,161	...	...	4,36,161	...	52,000
45	19,08,000	1,05,000	...	20,13,000	16,14,893	38,107	...	16,53,000	2,28,000	...
46	1,95,000	...	...	1,95,000	2,12,853	...	...	2,12,853	...	15,000
47	3,74,000	32,14,000	10,92,000	46,80,000	2,86,210	39,59,535	12,00,430	54,46,175	...	1,09,000
48	2,67,87,000	...	...	2,67,87,000	2,65,66,414	...	...	2,65,66,414	14,34,000	...
49	16,79,000	...	...	16,79,000	15,71,676	...	...	15,71,676	...	1,04,000
50	3,55,62,000	36,30,000	10,92,000	4,02,84,000	3,45,35,853	51,72,785	12,00,430	4,09,09,068	20,46,000	6,56,000
51	4,41,31,000	3,84,47,000	51,35,000	8,77,13,000	4,26,92,003	3,98,37,515	51,12,419	8,76,41,937	29,41,000	12,83,000
									16,58,000	

in 1893-94, Rs. 16,58,000

collecting the undermentioned Revenues :—

Salt	7·125 per cent.	Excise	3·51 per cent.
Stamps	4·336 „	Customs	15·353 „

CIVIL BUDGET ESTIMATE

OF

REVENUE AND RECEIPTS

FOR THE YEAR

1893-94.

I.—LAND REVENUE.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
SHARED.	Rs.	Rs.	Rs.	Rs.
Ordinary Revenue - - -	3,69,95,000	3,61,93,000	3,57,55,000	3,57,94,081
Miscellaneous - - - -	1,25,000	1,20,000	1,15,000	1,19,509
TOTAL LAND REVENUE, SHARED -	3,71,20,000	3,63,13,000	3,58,70,000	3,59,13,590
IMPERIAL SHARE(*a*)—THREE-FOURTHS - -	2,01,08,000	1,94,86,000	1,92,00,000	1,76,90,870
Deduct—PORTION OF LAND REVENUE DUE TO IRRIGATION (TRANSFERRED TO "XXIX.—IRRIGATION—MAJOR WORKS," page 24) - - - -	*9,21,000*	*9,14,000*	*9,10,000*	*6,16,268*
TOTAL IMPERIAL -	1,91,87,000	1,85,72,000	1,82,90,000	1,70,74,602
PROVINCIAL.				
PROVINCIAL SHARE (*a*)—ONE-FOURTH - -	1,70,12,000	1,68,27,000	1,66,70,000	1,82,22,720
Assessment of Alienated Lands less Quit-rents -	91,16,000	90,88,000	90,29,000	89,97,753
TOTAL PROVINCIAL -	2,61,28,000	2,59,15,000	2,56,99,000	2 72,20,473
LOCAL.				
Rents, &c., of Fisheries - - -	94,000	86,000	1,00,000	98,581
Miscellaneous - - - -	67,000	70,000	75,000	62,309
TOTAL LOCAL -	1,61,000	1,56,000	1,75,000	1,60,890
TOTAL -	4,54,76,000	4,46,43,000	4,41,64,000	4,44,55,965

(*a*) Inclusive of transfers between Imperial and Provincial.

DETAILS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
SHARED.	Rs.	Rs.	Rs.	Rs.
Ordinary Revenue—				
Fixed Collections—				
Ordinary Fixed Revenue - -	3,00,08,000	2,98,00,000	2,97,03,000	2,93,44,230
Revenue from Canals (Sindh) - -	54,42,000	48,00,000	46,77,000	48,41,911
Fluctuating Collections—				
Rents - - - -	89,000	89,000	86,000	96,749
Tree Tax - - - -	13,000	13,000	15,000	13,287
Special assessment on cultivated lands -	55,000	54,000	36,000	61,750
Occasional items of fixed Revenue -	1,40,000	1,40,000	1,29,000	1,41,877
Authorised cultivation in unassessed lands -	1,47,000	1,45,000	1,43,000	1,40,463
Sale of lands or occupancy rights - -	5,50,000	6,00,000	5,08,000	6,01,721
Produce of Trees - - -	1,23,000	1,23,000	97,000	1,20,638
Grass and Grazing - - -	1,84,000	1,84,000	1,76,000	1,92,995
Miscellaneous Products - - -	17,000	17,000	14,000	18,114
Unauthorised cultivation or occupation -	1,24,000	1,24,000	84,000	1,24,768
Fines for appropriating lands to purposes unconnected with agriculture - -	40,000	43,000	24,000	32,706
Notice-fees - - - -	39,000	40,000	39,000	42,121
Penalties under Land Revenue Code, Sec. 148 -	6,000	6,000	6,000	5,542
Other Items - - - -	18,000	15,000	18,000	5,209
Total Ordinary Revenue . -	3,69,95,000	3,61,93,000	3,57,55,000	3,57,94,081

I.—LAND REVENUE—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Miscellaneous.				
MISCELLANEOUS, SHARED.	Rs.	Rs	Rs.	Rs.
Revenue Record-room Receipts - -	38,000	36,000	29,000	31,865
Sale of unserviceable articles - -	3,000	3,000	3,000	2,494
Batta (allowances) and fees received from Courts - - - -	5,000	5,000	4,000	4,403
Revenue fines - - -	7,000	7,000	6,000	6,336
Recoveries of over-payments - -	3,000	3,000	3,000	2,466
Recoveries of pay of Government servants and of expenditure incurred - -	20,000	18,000	20,000	18,876
Adjustment by the Accountant General -	1,000	1,000	1,000	683
Recoveries of Law charges in England on account of appeals to H. M.'s Privy Council -	...	...	...	527
Other Items - - - -	48,000	47,000	49,000	51,859
TOTAL MISCELLANEOUS, SHARED -	1,25,000	1,20,000	1,15,000	1,19,509
MISCELLANEOUS, LOCAL.				
Stone Quarry and Sand Receipts—				
Portion retained to meet cost of collection -	2,000	2,000	5,000	1,162
Net proceeds made over to Local Boards -	65,000	68,000	70,000	61,147
TOTAL MISCELLANEOUS, LOCAL -	67,000	70,000	75,000	62,309
Total Miscellaneous -	1,92,000	1,90,000	1,90,000	1,81,818
PROVINCIAL.				
Assessment of Alienated Lands less Quit-rents -				
NON-SERVICE LANDS—				
Warshasans and Dewasthans (charitable allowances and allowances to temples) - -	6,01,000	6,01,000	5,96,000	5,96,700
Inams - - - -	63 37,000	63,21,000	62,70,000	62,62,135
District and Village Officers - -	7,01,000	6,95,000	6,93,000	6,78,052
SERVICE LANDS—				
Village servants useful to Communities -	2,02,000	2,01,000	2,01,000	1,97,814
Village servants useful to Government—				
Revenue - - - -	7,88,000	7,83,000	7,82,000	7,80,027
Police - - - -	4,87,000	4,87,000	4,87,000	4,83,025
Total Assessment of Alienated Lands less Quit-rents - - - -	91,16,000	90,88,000	90,29,000	89,97,753

II.—OPIUM.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Opium Pass Fees - - - -	1,64,50,000	1,64,50,000	1,74,60,000	1,83,92,700
Miscellaneous - - - -	50,000	50,000	49,000	50,114
TOTAL -	1,65,00,000	1,65,00,000	1,75,09,000	1,84,42,814

III.—SALT.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Customs Duty on Salt - - - -	7,42,000	7,40,000	16,000	1,50,366
Proceeds of Sale of Government Salt - -	4,37,000	4,57,000	4,40,000	4,46,743
Excise Duty on Salt - - - -	2,13,54,000	2,10,94,000	2,22,75,000	2,25,90,928
Treaty Price of Salt - - - -	5,000	5,000	5,000	4,978
Carriage and Freight - - - -	16,000	16,000	16,000	16,396
TOTAL IMPERIAL -	2,25,54,000	2,23,12,000	2,27,52,000	2,32,09,411
PROVINCIAL.				
Fines and Forfeitures - - -	2,000	3,000	1,000	2,782
Miscellaneous - - - -	55,000	54,000	47,000	53,887
TOTAL PROVINCIAL -	57,000	57,000	48,000	56,669
TOTAL -	2,26,11,000	2,23,69,000	2,28,00,000	2,32,66,080

III.—SALT—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Imperial.	Rs.	Rs.	Rs.	Rs.
Customs Duty on Salt—				
Presidency Salt Department { by sea	15,000	13,500	14,500	19,435
Presidency Salt Department { by land	7,25,000	7,25,000	...	1,29,108
Sindh Salt Department	2,000	1,500	1,500	1,823
Total Customs Duty on Salt	7,42,000	7,40,000	16,000	1,50,366
Proceeds of Sale of Government Salt—				
Presidency Salt Department—				
Goa and Damaun Salt	..	2,000	3,300	3,970
Baragara Salt	2,72,000	2,72,000	2,72,000	2,85,605
Other Salt	...	...	1,000	1,494
Proprietary right of Government in Salt Works and Rent of Government Salt Works	1,50,000	1,65,000	1,50,000	1,34,635
Sindh Salt Department	15,000	18,000	13,600	13,686
Portuguese India	...	...	...	7,303
Other Minor Salt Departments	...	...	100	50
Total Proceeds of Sale of Government Salt	4,37,000	4,57,000	4,40,000	4,46,743
Excise Duty on Salt—				
Presidency Salt Department—				
Excise Duty on Government Salt	2,07,00,000	2,04,15,000	2,09,15,000	2,13,14,015
Excise duty and cost price of Goa and Damaun Salt	...	30,000	...	...
Single Duty	10,000	10,000	10,000	12,537
Double Duty	...	...	...	321
Sindh Salt Department—				
Excise Duty on Government Salt	6,30,000	6,25,000	5,88,000	6,02,916
Portuguese India—				
Excise Duty and cost price of Goa and Damaun Salt	... (*a*)	... (*a*)	7,50,000	6,46,852
Other Minor Salt Departments—				
Excise duty on salt manufactured locally	14,000	14,000	12,000	14,287
Total Excise Duty on Salt	2,13,54,000	2,10,94,000	2,22,75,000	2,25,90,928
Treaty Price of Salt—				
Sindh Salt Department	5,000	5,000	5,000	4,978
Carriage and Freight—				
Sindh Salt Department	16,000	16,000	16,000	16,396
Provincial.				
Fines and Forfeitures—				
Presidency Salt Department	2,000	2,800	950	2,435
Sindh ditto	...	200	...	123
Portuguese India	...	...	50	224
Total Fines and Forfeitures	2,000	3,00	1,000	2,782
Miscellaneous—				
Presidency Salt Department—				
Contribution from Port Funds towards cost of Coast Guard establishment	10,000	10,000	10,000	10,000
Establishment charges recovered from Salt Farmers	29,000	28,000	22,500	28,897
Rents (ground rents and house-rents)	400	400	400	427
Sale-proceeds of Trees, Grass, Pass-books, Gunny-bags, &c.	1,200	1,200	...	307
Other Items	4,200	4,200	4,200	2,919
	44,800	43,800	37,100	42,550
Sindh Salt Department—				
Establishment charges recovered from Salt Farmers	5,400	5,200	5,200	5,331
Storage charges (recovered)	4,800	4,800	4,600	4,745
Other Items	..	...	...	107
	10 200	10,000	9,800	10,183
Portuguese India—				
Sale-proceeds of Trees, &c.	...		{ 50	450
Other Items	...		{ 50	704
	...	200	100	1,154
Total Miscellaneous	55,000	54,000	47,000	53,881

(*a*) Shown above under Customs duty on Salt.

IV.—STAMPS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Sale of General Stamps	19,25,000	19,20,000	19,00,000	19,14,990
Sale of Court-fee Stamps	32,30,000	32,94000	30,30,000	30,35,002
Duty on Impressing Documents	4,80,000	4,80,000	4,80,000	4,83,448
Fines and Penalties	13,000	13,000	13,000	12,199
Miscellaneous	2,000	43,000	2,000	2,706
TOTAL	56,50,000	57,50,000	54,25,000	54,48,345
IMPERIAL SHARE—ONE-FOURTH	14,12,000	14,37,000	13,56,000	13,62,086
PROVINCIAL SHARE—THREE-FOURTHS	42,38,000	43,13,000	40,69,000	40,86,259

DETAILS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Sale of General Stamps—				
One-anna Stamps for Receipts and Cheques	1,95,000	1,93,000	1,88,000	1,93,779
Bills of Exchange and Hundi Stamps	1,90,000	1,95,000	2,38,000	2,15,629
Foreign Bill Stamps	70,000	70,000	65,000	69,575
Special Adhesive Stamps	30,000	28,000	30,000	29,909
Share Transfer Stamps	42,000	42,000	37,000	38,407
Other Non-judicial Stamps	13,98,000	13,92,000	13,42,000	13,67,691
Total Sale of General Stamps	19,25,000	19,20,000	19,00,000	19,14,990
Duty on Impressing Documents—				
Duty on forms of insurance policies	1,60,000	1,65,000	1,59,000	1,53,504
Do. forms of bills-of-lading	46,000	46,000	46,000	48,143
Do. other unstamped documents	2,71,000	2,66,000	2,72,000	2,78,749
Do. insufficiently stamped papers	2,900	2,900	2,900	2,938
Other items	100	100	100	114
Total Duty on Impressing Documents	4,80,000	4,80,000	4,80,000	4,83,448
Miscellaneous—				
Composition of Stamp duty	...	41,000	500	65
Adjudication fees	500	500	500	406
Other items	1,500	1,500	1,000	2,145
Total Miscellaneous	2,000	43,000	2,000	2,706

V.—EXCISE.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
License and Distillery Fees and Duties for the Sale of Liquors and Drugs	90,82,000	91,83,000	89,00,000	90,48,814
Transit Duty on Excise Opium	10,16,000	10,16,000	11,24,000	10,75,831
Gain on Sale-proceeds of Excise Opium	20,000	20,000	29,700	39,273
Duty on Ganja	...	...	..	3,810
Fines, Confiscations, and Miscellaneous	82,000	81,000	78,300	86,889
TOTAL	1,02,00,000	1,03,00,000	1,01,32,000	1,02,54,617
IMPERIAL SHARE—THREE-FOURTHS	76,50,000	77,25,000	75,99,000	76,90,963
PROVINCIAL SHARE—ONE-FOURTH	25,50,000	25,75,000	25,33,000	25,63,654

DETAILS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
License and Distillery Fees and Duties for the Sale of Liquors and Drugs—	Rs.	Rs.	Rs.	Rs.
PRESIDENCY EXCISE DEPARTMENT—				
License Fees—				
Fees for wholesale license	27,890	28,700	27,000	27,000
Do. retail license	33,920	35,000	36,000	37,122
Do. Hotel and Refreshment Room permanent license	26,325	25,800	27,000	27,129
Fees for Hotel and Refreshment Room temporary license	315	1,000	300	446
Extra fees for appointment of Agent	2,350	3,500	2,700	2,586
Percentage on Still-head duty	...	...	...	87
Tári shop license fees	3,84,305	4,00,230	3,91,000	3,86,954
Distillery Fees—				
Country liquor farms	3,15,400	3,16,000	3,17,000	3,15,947
Fees for tari distilleries	3,040	3,000	3,000	...
Duty on fermented liquor	27,000	35,000	20,000	...
Carried over	8,20,545	8,48,230	8,24,000	7,97,271

V.—EXCISE—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
License and Distillery Fees and Duties for the Sale of Liquors and Drugs—*continued.*				
PRESIDENCY EXCISE DEPARTMENT—Brought forward	8,20,545	8,48,230	8,24,000	7,97,271
Still-head Duty—				
Excise on country rum	2,000	2,000	3,000	18,015
Still-head duty	61,65,670	60,68,000	60,60,000	60,17,953
Deficiency in minimum guaranteed revenue made good on Still-head duty	...	1,10,000	...	1,48,493
Other items (country liquor)	10,930	15,000	14,000	16,773
Farm of Drugs—				
License fee for retail vend of Opium	10,555	13,060	12,000	15,379
Do. of Chandul, Madat, or Kushumba	140	6 560	21,000	20,098
Penalty for deficient sales	200	17,000	400	52,759
Fees for retail licenses	1,36,533	1,35,300	1,28,000	1,26,661
Do. transport, import, and export	4,100	3,800	4,000	4,028
Miscellaneous (Opium)	272	280	600	147
Rent of Tári trees—				
Tax on trees tapped for distillation	70,000	90,000	1,29,000	97,643
Ditto ditto for raw tári	10,65,830	10,56,300	10,55,000	10,37,292
Rent of Government trees tapped	2,025	5,000	2,000	1,942
Deficiency on minimum guaranteed revenue on tree tax	·150	32,420	...	216
Other items	50	50	...	73
TOTAL PRESIDENCY EXCISE DEPARTMENT	82,89,000	84,03,000	82,53,000	83,54,743
SINDH EXCISE DEPARTMENT—				
License Fees—				
Fees for wholesale license	7,800	7,800	9,000	7,250
Do. retail license	13,490	13,490	14,000	12,217
Do. Hotel and Refreshment Room permanent license	2,355	2,355	1,700	2,402
Fees for temporary license	60	60	100	91
Extra Fee for appointment of Agent	123	125	100	137
Tári shop license fees	850	850	700	954
Distillery Fees—				
Country liquor farms	20,415	21,000	20,700	19,623
Still-head duty—				
Still-head duty	5,05,000	4,78,000	3,62,400	3,98,388
Other items (country liquor)	77	303	100	69
Farm of Drugs—				
License fees for retail vend of Opium	...	425	800	976
Do. of Chandul, Madat, or Kushumba	1,47,810	1,61,592	7,700	36,255
Penalties for deficient sales			4,600	245
Fees for retail licenses			1,30,000	1,10,633
Do. transport, import, and export			100	700
Miscellaneous (Opium)	20	...	...	20
TOTAL SINDH EXCISE DEPARTMENT	6,98,000	6,86,000	5,52,000	5,89,960
OTHER MINOR DEPARTMENTS (a)—				
License Fees—				
Fees for retail licenses	57,900	55,540	55,700	62,457
Distillery Fees—				
Country liquor farms	4,000	4,000	5,900	5,369
Still-head duty—				
Still-head duty	27,500	28,900	28,100	31,700
	89,400	88,440	89,700	99,526
Carried over	89,87,000	90,89,000	88,05,000	89,44,703

(a) Political Agencies, &c., not under the Excise Commissioner or the Commissioner in Sindh.

V.—EXCISE—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
License and Distillery Fees and Duties for the Sale of Liquors and Drugs—*contd.*				
Brought forward -	89,87,000	90,89,000	88,05,000	89,44,703
Other Minor Departments—Brought forward	89,400	88,440	89,700	99,526
Farm of Drugs—				
License fees for retail vend of Opium -	2,600	2,600	2,800	2,363
Ditto ditto of Chandul, Madat, or Kushumba -	3,000	2,960	2,500	2,222
Total Other Minor Departments -	95,000	94,000	95,000	1,04,111
Total License and Distillery Fees, &c.	90,82,000	91,83,000	89,00,000	90,48,814
Transit Duty on Excise Opium—				
Presidency Excise Department - -	10,16,000	10,16,000	11,24,000	10,75,831
Gain on sale-proceeds of Excise Opium—				
Presidency Excise Departments - -	20,000	20,000	28,700	39,273
Other Minor Departments - -	...	...	1,000	...
Total Gain on Sale-proceeds of Excise Opium	20,000	20,000	29,700	39,273
Fines, Confiscations, and Miscellaneous—				
Presidency Excise Department—				
Fines - - - -	460	400	400	372
Confiscations and penalties - -	1,705	1,800	1,800	2,327
Sale-proceeds of Confiscated Opium -	8,850	6,700	8,200	11,98
Establishment contribution - -	63,959	64,000	60,800	65,311
Other items - - - -	1,120	1,800	1,800	1,106
Total Presidency Excise Department -	76,094	74,700	73,000	81,097
Sindh Excise Department—				
Fines - - - -	100	...	50	60
Confiscations and penalties - -	126	150	150	113
Sale-proceeds of Confiscated Opium -	130	100	100	15
Establishment Contribution - -	...	1,000	...	...
Other items - - - -	...	50	...	4
Total Sindh Excise Department -	356	1,300	300	192
Other Minor Departments—				
Confiscations and penalties - -	300	...	...	328
Other items - - -	5,250	5,000	5,000	5,272
Total Other Minor Departments -	5,550	5,000	5,000	5,600
Total Fines, Confiscations, &c. -	82,000	81,000	78,300	86,889

VI.—PROVINCIAL RATES.

Local.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Rates and Cesses on Lands—				
Cess under Local Boards Act—				
Cost of Collection retained by Collectors -	61,000	68,000	59,000	56,296
Net proceeds credited to the Local Fund -	26,09,000	25,72,000	26,21,000	26,12,028
Sindh Village Officers' Cess Receipts -	3,80,000	3,80,000	4,20 000	3,72,934
TOTAL -	30,50,000	30,20,000	31,00,000	30,41,258

VII.—CUSTOMS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Imperial.	Rs.	Rs.	Rs.	Rs.
Sea Customs—Imports	30,36,000	30,36,000	30,60,000	29,88,901
Sea Customs—Exports	3,20,000	3,15,000	3,02,000	2,72,276
Sea Customs—Miscellaneous	21,000	20,000	19,000	25,457
Land Customs	33,000	33,000	...	4,699
Total Imperial	34,10,000	34,04,000	33,81,000	32,91,333
Provincial.				
Warehouse and Wharf Rents	2,000	2,000	2,000	1,791
Miscellaneous	40,000	40,000	43,000	37,882
Total Provincial	42,000	42,000	45,000	39,673
TOTAL	34,52,000	34,46,000	34,26,000	33,31,006

Details.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Imperial.	Rs.	Rs.	Rs.	Rs.
Sea Customs—Imports—				
Presidency Proper	22,86,000	23,16,000	23,00,000	22,33,403
Sindh	7,50,000	7,20,000	7,60,000	7,55,474
Other Minor Departments	...	...	...	24
Total Sea Customs—Imports	30,36,000	30,36,000	30,60,000	29,88,901
Sea Customs—Exports—				
Presidency Proper	2,25,000	2,25,000	2,15,000	1,88,360
Sindh	95,000	90,000	87,000	83,916
Total Sea Customs—Exports	3,20,000	3,15,000	3,02,000	2,72,276
Sea Customs—Miscellaneous—				
Presidency Proper	5,000	4,000	4,000	7,647
Kathiawar	15,000	15,000	15,000	15,000
Sindh	1,000	1,000	...	2,810
Total Sea Customs—Miscellaneous	21,000	20,000	19,000	25,457
Provincial.				
Warehouse and Wharf Rents—				
Presidency Proper	1,800	1,800	2,000	1,514
Sindh	200	200	...	277
Total Warehouse and Wharf Rents	2,000	2,000	2,000	1,791
Miscellaneous—				
Presidency Proper	36,000	36,000	40,000	33,403
Sindh	4,000	4,000	3,000	4,479
Total Miscellaneous	40,000	40,000	43,000	37,882

VIII.—ASSESSED TAXES.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Imperial.	Rs.	Rs.	Rs.	Rs.
Income Tax—				
Tax on surplus profits of Railway Companies	1,86,000	2,24,000	2,14,000	1,50,845
Divided.				
Income Tax—				
Salaries and Pensions—				
Deductions by Government from salaries and pensions	3,12,000	3,15,000	3,15,000	3,10,164
Tax on salaries, &c., paid by local Authorities and Companies, *viz.*,—				
Recoveries from Local Fund payment vouchers	4,000	4,000	4,000	4,172
Recoveries by Revenue authorities from Municipalities and Port Trust	42,000	42,000	43,000	41,213
Recoveries by Revenue authorities from Companies and private persons	3,50,000	3,48,000	3,35,000	3,46,463
Profits of Companies—				
Tax on profits of Companies	3,50,000	3,50,000	2,83,000	2,77,304
Carried over	10,58,000	10,59,000	9,80,000	9,79,316
	1,86,000	2,24,000	2,14,000	1,50,845

VIII.—ASSESSED TAXES—*continued.*

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Brought forward -	1,86,000	2,24,000	2,14,000	1,50,845
Income Tax (Divided)—Brought forward -	10,58,000	10,59,000	9,80,000	9,79,316
Interest on Securities—				
Deduction by Government from Interest on Government Securities - -	1,40,000	1,45,000	1,54,000	1,45,463
Tax on Interest of Securities of Local Authorities and Companies :—				
Tax on Interest on Foreshore Securities of the Bombay Port Trust - -	7,000	7,000	7,000	5,868
Recoveries by Revenue Authorities -	50,000	50,000	46,000	42,647
Tax on other Sources of Income—				
Recoveries by Revenue Authorities -	23,07,000	22,63,000	21,60,000	22,30,598
Fines and penalties - - -	1,000	1,000	1,000	1,157
Other items - - -	1,000	1,000	1,000	1,145
Total Income Tax, Divided -	35,64,000	35,26,000	33,49,000	34,06,194
TOTAL -	37,50,000	37,50,000	35,63,000	35,57,039
IMPERIAL SHARE— -	19,68,000	19,87,000	18,88,000	18,53,942
PROVINCIAL SHARE— -	17,82,000	17,63,000	16,75,000	17,03,097

IX.—FOREST.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
I.—Timber and other produce removed from the Forests by Government Agency -	18,84,200	16,97,300	19,24,000	16,01,264
II.—Timber and other produce removed from the Forests by Consumers or Purchasers -	15,18,700	15,36,000	14,85,000	15,56,719
III.—Drift and Waif Wood and Confiscated Forest Produce - - -	4,900	9,500	8,000	12,046
IV.—Revenue from Forests not managed by Government - - -	27,100	31,500	34,000	27,069
V.—Miscellaneous - - -	75,100	75,700	66,000	87,551
TOTAL -	35,10,000	33,50,000	35,17,000	32,84,649
IMPERIAL SHARE—ONE-HALF -	17,55,000	16,75,000	17,59,000	16,42,325
PROVINCIAL SHARE—ONE-HALF -	17,55,000	16,75,000	17,58,000	16,42,324

(For details see next two pages.)

IX.—FOR

Details	Budget Estimate, 1893-94.					Revised Esti		
	Sindh Circle.	Northern Circle.	Central Circle.	Southern Circle.	Total.	Sindh Circle.	Northern Circle.	Central Circle.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Timber and other produce removed from the Forests by Government Agency—								
(a) Timber - -	81,800	62,000	91,000	6,00,000	8,34,800	83,700	62,530	97,630
(b) Firewood and charcoal -	5,67,900	1,000	29,300	2,86,200	8,84,400	5 57,800	500	31,550
(c) Bamboos - -	...	400	...	...	400	...	...	...
(d) Sandalwood - -	...	...	...	8,300	8,300	...	...	...
(e) Grass and other minor produce - -	1,100	5,300	25,500	1,24,400	1,56,300	700	5,270	23,820
Total Timber, &c., removed by Government, &c. -	6,50,800	68,700	1,45,800	10,18,900	18,84,200	6,42,200	68,300	1,53,000
II.—Timber and other produce removed from the Forests by Consumers or Purchasers—								
(a) Timber - -	7,800	4,52,750	50,350	1,34,100	6,45,000	8,100	4,56,000	49,600
(b) Firewood and charcoal -	30,100	9,550	29,570	86,600	1,55,820	29,800	6,800	33,100
(c) Bamboos - -	...	32,000	13,700	59,400	1,05,100	...	32,000	17,200
(d) Grazing and fodder grass	57,000	26,450	3,67,550	90,000	5,41,000	54,000	26,400	3,93,600
(e) Other minor produce -	22,600	4,650	22,730	21,800	71,780	21,900	7,800	20,800
Total Timber, &c., removed by Consumers, &c. -	1,17,500	5,25,400	4,83,900	3,91,900	15,18,700	1,13,800	5,29,000	5,14,300
III.—Drift and Waif Wood and Confiscated Forest Produce—	...	1,600	1,600	1,700	4,900	...	1,600	1,800
IV.—Revenue from Forests not managed by Government—								
(a) Duty on foreign timber and other forest produce	...	...	23,000	...	23,000	...	...	25,900
(b) Revenue from shared and private forests -	...	3,700	300	100	4,100	...	4,500	300
Total Revenue, &c., not managed by Government	...	3,700	23,300	100	27,100	...	4,500	26,200
V.—Miscellaneous—								
(a) Fines and forfeitures -	...	7,250	200	1,900	9,350	...	8,500	300
(b) Refunds - -	...	...	...	60	60	...	...	...
(c) Other sources - -	26,700	8,450	25,100	5,440	65,690	29,600	7,500	22,700
Total Miscellaneous -	26,700	15,700	25,300	7,400	75,100	29,600	16,000	23,000

X.—REGISTRATION.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Fees for registering documents - -	5,52,000	5,41,000	5,00,000	5,18,096
Fees for copies of registered documents - -	8,000	8,000	8,000	8,442
Miscellaneous - - - -	10 000	11,000	8,000	11,250
TOTAL -	5,70,000	5,60,000	5,16,000	5,37,788
Imperial Share—One-half -	2,85,000	2,80,000	2,58,000	2,68,894
Provincial Share—One-half -	2,85,000	2,80,000	2,58,000	2,68,894

EST—*continued.*

MATE, 1892-93.		BUDGET ESTIMATE, 1892-93.				ACCOUNTS, 1891-92.			
Southern Circle.	Total.	Sindh Circle.	Northern Circle.	Southern Circle.	Total.	Sindh Circle.	Northern Circle.	Southern Circle.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4,36,000	6,79,860	53,200	1,75,000	6,36,500	8,64,700	88,196	1,67,391	3,54,306	6,09,893
2,43,550	8,33,400	5,29,900	36,500	3,38,800	9,05,200	5,32,740	41,749	2,40,832	8,15,321
...	...	...	...	...	...	...	60	30	90
8,720	8,720	...	...	7,600	7,600	...	22	9,086	9,108
1,45,530	1,75,320	1,100	21,600	1,23,800	1,46,500	398	28,425	1,38,029	1,66,852
8,33,800	16,97,300	5,84,200	2,33,100	11,06,700	19,24,000	6,21,334	2,37,647	7,42,283	16,01,264
1,21,600	6,35,300	7,400	5,01,500	1,34,300	6,43,200	8,472	4,83,367	1,37,193	6,29,032
93,500	1,63,200	32,400	35,000	71,800	1,39,200	30,347	42,327	84,512	1,57,186
58,800	1,08,000	...	43,000	60,600	1,03,600	...	50,306	47,808	98,114
85,000	5,59,000	57,000	3,93,200	70,800	5,21,000	59,001	4,35,923	91,488	5,86,412
20,000	70,500	19,600	35,000	23,400	78,000	21,142	37,850	26,983	85,975
3,78,900	15,36,000	1,16,400	10,07,700	3,60,900	14,85,000	1,18,962	10,49,773	3,87,984	15,56,719
6,100	9,500	...	5,700	2,300	8,000	62	3,815	8,169	12,046
...	25,900	...	30,000	...	30,000	...	23,602	...	23,602
800	5,600	...	3,930	70	4,000	...	3,188	279	3,467
800	31,500	...	33,930	70	34,000	...	26,790	279	27,069
2,900	11,700	...	5,000	2,600	7,600	...	13,546	3,001	16,547
100	100	...	...	50	50	39	849	619	1,507
4,100	63,900	34,000	19,000	5,350	58,350	33,813	30,312	5,372	69,497
7,100	75,700	34,000	24,000	8,000	66,000	33,852	44,707	8,992	87,551

XI.—TRIBUTES FROM NATIVE STATES.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
Tributes from Kathiawar - - -	5,53,000	5,69,000	5,53,000	5,54,472
Tributes from various Petty States - -	59,000	59,000	59,000	54,635
Contribution from Jaghirdars, Southern Mahratta Country - - - -	82,000	82,000	82,000	82,051
Contribution from the Baroda State - -	3,05,000	3,75,000	2,86,000	3,84,413
Subsidy from Katch - - -	1,87,000	1,87,000	1,87,000	1,86,950
Fees on succession to Native States - -	25,000	5,000	5,000	3,770
TOTAL -	12,11,000	12,77,000	11,72,000	12,66,291

XI.—TRIBUTES FROM NATIVE STATES—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Imperial.	Rs.	Rs.	Rs.	Rs.
Tributes from Kathiawar—				
Drangaudra	40,700		40,700	
Limbdi	44,100		44,100	
Wadhwan	25,900		25,900	
Vankaner	17,400		17,400	
Jhan	6,800		6,800	
Muli	7,500		7,500	
Sasla	15,000		15,000	
Chuda	6,300		6,300	
Dasad	13,000		13,000	
Bajana	7,900		7,900	
Patdi	3,200		3,200	
Thinjuwada	11,100		11,100	
Jasdan	7,700		7,700	
Jetpur Bhilka	50,300		50,300	
Nawanagar	50,300		50,300	
Gondal	49,100		49,100	
Kotda Sangani	10,200		10,200	
Rajkot	19,000		19,000	
Bantma	29,600		29,600	
Porebandar	21,200		21,200	
Morvi	9,300		9,300	
Junagadh	28,300		28,300	
Other petty States	78,400		78,400	
	5,52,300		5,52,300	
Add—For rounding	700		700	
Total Tributes from Kathiawar	5,53,000	5,69,000	5,53,000	5,54,472
Tributes from various Petty States—				
Junágadh	23,100		23,100	
Balasinor	10,771		10,771	
Dharampur	9,000		9,000	
Lunawara	10,180		10,180	
Sunth	5,938		5,938	
Wansda	154		154	
	59,143		59,143	
Deduct—For rounding	*143*		*143*	
Total Tributes from various Petty States	59,000	59,000	59,000	54,635
Contributions from Jaghirdars, Southern Mahratta Country—				
Akalkot	14,592		14,592	
Daflapur	5,282		5,282	
Nimbal	9,600		9,600	
Kurundwad	8,425		8,425	
Jamkhindi	19,025		19,025	
Miraj (Senior)	12,496		12,496	
„ (Junior)	5,810		5,810	
Mudhol	2,672		2,672	
Other petty States	3,918		3,918	
	81,820		81,820	
Add—For rounding	180		180	
Total Contributions from Jaghirdars, &c.	82,000	82,000	82,000	82,051

XII.—INTEREST.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Imperial.	Rs.	Rs.	Rs.	Rs.
Interest on Imperial Loans and Advances—				
Interest on Loans to Native States—	...	2,000	2,000	4,229
Interest on Loans to Presidency Corporations	18,55,000	18,58,000	18,58,000	18,68,091
Total Interest on Imperial Loans, &c.	18,55,000	18,60,000	18,60,000	18,72,320
Interest on arrears of Revenue	2,000	3,000	2,000	3,143
Percentage from Subscribers to Uncovenanted Service Family Pension Fund	1,000	1,000	1,000	508
Miscellaneous	3,000	2,000	3,000	2,166
Total Imperial	18,61,000	18,66,000	18,66,000	18,78,137
Provincial.				
Interest on Provincial Loans and Advances—				
Interest on Loans to Municipal and other Public Corporations (excluding Presidency Corporations)	1,32,000	1,41,000	1,48,000	1,38,318
Interest on Loans to Landholders, etc.	5,000	9,000	9,000	12 345
„ on Advances under Special Laws	17,000	22,000	20,000	18,488
„ on Advances to Cultivators	57,000	42,000	35,000	11,925
Total Interest on Provl. Loans and Advances	2,11,000	2,14,000	2,12,000	1,81,076
Interest on Government Securities	51,000	51,000	51,000	51,463
Total Provincial	2,62 000	2,65.000	2,63,000	2,32,539
Local.				
Interest on Government Securities	8,000	8,000	8,000	8,212
TOTAL	21,31,000	21,39,000	21,37,000	21,18,888

XII.—INTEREST—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Imperial.	Rs.	Rs.	Rs.	Rs.
Interest on Imperial Loans and Advances.				
Interest on Loans to Native States—				
Cambay State - - -	...	2,000	2,000	4,229
Interest on Loans to Presidency Corporations—				
Bombay Municipality Consolidated Loan -	1,94,800	2,01,800	2,01,800	2,08,547
" " Vehar Water-Works Loan	1,03,300	1,04,600	1,04,400	1,07,214
" Port Trust 4½ per cent. Loans -	9,18,100	9,18,200	9,18,400	9,25,296
" " Prince's Dock Loan -	2,77,200	2,77,200	2,77,200	2,77,247
" Victoria Dock do. -	3,61,800	3,56,200	3,56,100	3,49,787
	18,55,200		18,57,900	
Add or *Deduct*—For rounding -	*200*		100	
Total Interest on Loans to Presidency Corporations - - -	18,55,000	18,58,000	18,58,000	18,68,091
Total Interest on Imperial Loans, &c. .	18,55,000	18,60,000	18,60,000	18,72,320
Provincial.				
Interest on Provincial Loans and Advances.				
Interest on Loans to Municipal and other Public Corporations (excluding Presidency Corporations)—				
Godhra Municipality - - -	400	450	500	471
Dharwar " - - -	600	650	700	735
Hyderabad " (Sindh) - -	3,500	4,100	4,100	4,594
Ilkal " - - -	...	...	...	48
Jalgaon " - - -	...	100	100	442
Satara " - - -	1,100	100	...	...
Rander " - - -	...	...	...	16
Panwell " - - -	2,600	600	...	...
Surat " - - -	...	...	1,600	2,055
Sangamner " - - -	100	100	100	137
Ahmedabad " - - -	...	20,000	18,000	19,335
Hubli " - - -	8,800	5,700	5,000	...
Karachi " - - -	...	...	9,000	...
Dhulia " - - -	9,000	...	...	...
Bijapur Local Board - - -	1,100	1,200	1,200	1,303
Ahmedabad " - - -	1,400	1,500	1,500	765
Ratnagiri " - - -	2,200	2,400	2,400	2,523
Surat " - - -	4,100	5,000	5,000	5,905
Karachi Port Trust - - -	97,400	99,100	99,100	99,989
	1,32,300		1,48,300	
Deduct—For rounding -	*300*		*300*	
Total Interest on Loans to Municipal and other Public Corporations, &c. - -	1,32,000	1,41,000	1,48,000	1,38,318
Interest on Loans to Landholders - -	5,000	9,000	9,000	12,345
" Advances under special Laws -	17,000	22,000	20,000	18,488
" " to Cultivators - -	57,000	42,000	35,000	11,925
Total Interest on Provl. Loans and Advances	2,11,000	2,14,000	2,12,000	1,81,076
Interest on Government Securities.				
Provincial.				
Educational - - -	35,600	35,600	35,600	36,067
Medical - - - -	15,400	15,400	15,400	15,396
Total Interest on Govt. Securities, Provl. -	51,000	51,000	51,000	51,463
Interest on Govt. Securities, Local .	8,000	8,000	8,000	8,212
Total Interest on Govt. Securities -	59,000	59,000	59,000	59,675

XIII.—POST OFFICE.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Provincial.	Rs.	Rs.	Rs.	Rs.
District Post Collections - - -	...	...	2,000	600

XV.—MINT.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Imperial.	Rs.	Rs.	Rs.	Rs.
Seignorage Duty on Coining Silver -	12,60,000	19,08,000	12,60,000	8,45,127
Gain on Coinage Operations - - -	65,000	80,000	65,000	37,048
Sale of Old Stores and Materials - -	1,000	2,000	2,000	826
Private Assay Fees - - - -	1,000	3,000	1,000	623
Miscellaneous - - - -	15,000	7,000	25,000	6,351
TOTAL -	13,42,000	20,00,000	13,53,000	8,89,975

XVIA.—LAW AND JUSTICE—COURTS OF LAW.

Provincial.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Sale-proceeds of Unclaimed and Escheated Property	28,000	25,000	32,000	28,054
Court-fees realised in cash - - -	12,000	12,000	12,000	12,114
General Fees, Fines, and Forfeitures - -	3,20,000	3,25,000	3,13,000	3,15,483
Pleadership Examination Fees - -	...	...	...	185
Miscellaneous Fees and Fines - - -	35,000	36,000	33,000	35,949
Miscellaneous - - - -	12,000	12,000	14,000	14,942
TOTAL -	4,07,000	4,10,000	4,04,000	4,06,727

Details.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Court-fees realised in cash—				
Process Servers' Fees - - -	50	10	70	11
Recoveries in Pauper Suits - -	11,000	11,000	11,400	11,213
Other items - - - -	950	990	530	890
Total Court-fees, &c. -	12,000	12,000	12,000	12,114
General Fees, Fines, and Forfeitures—				
Fees of the High Court - - -	} 2,000	2,000	2,000	1,883
Fees of the District Courts - -				
Fees of the Subordinate Civil Courts -	3,000	3,000	3,000	3,239
Magisterial Fines - - -	2,95,000	3,00,000	2,88,000	2,90,253
Other items - - - -	20,000	20,000	20,000	20,108
Total General Fees, &c. -	3,20,000	3,25,000	3,13,000	3,15,483
Miscellaneous Fees and Fines—				
Cash Receipts of Record-rooms in offices which are charged to Law and Justice - -	32,000	33,000	31,000	31,943
Fines recovered by Government Officers under Act XXVI of 1881 - - -	100	100	...	139
Other items - - -	2,900	2,900	2,000	3,867
Total Miscellaneous Fees and Fines -	35,000	36,000	33,000	35,949
Miscellaneous—				
Other items - - - -	12,000	12,000	14,000	14,942

XVIB.—LAW AND JUSTICE—JAILS.

Provincial.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Jails—				
Hire of Convicts - - -	87,000	84,000	1,02,000	84,821
Recoveries of Transportation and Jail Charges from Native States, &c. - -	10,000	10,000	10,000	15,718
Miscellaneous - - -	6,000	6,000	7,000	5 937
Total Jails -	1,03,000	1,00,000	1,19,000	1,06,476
Jail Manufactures—				
Sale-proceeds of Jail Manufactures -	95,000	1,00,000	1,00,000	1,12,438
TOTAL -	1,08,000	2,00,000	2,19,000	2,18,914

XVII.—POLICE.

Provincial.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Police supplied to Municipal, Cantonment, and Town Funds - - - -	58,000	58,000	60,000	61,880
Police supplied to Public Departments, Private Companies, and Persons - - -	1,61,000	1,56,000	1,30,000	1,57,535
Presidency Police - - - -	1,25,000	1,69,000	1,31,000	1,20,457
Cash Receipts under the Arms Act - -	...	...	...	342
Fees, Fines, and Forfeitures - - -	6,000	6,000	3,000	6,413
Superannuation Receipts - - -	4,000	4,000	4,000	3,186
Miscellaneous - - - -	41,000	97,000	42,000	40,010
Total Provincial -	3,95,000	4,90,000	3,70,000	3,89,823
Local.				
Fees, Fines, and Forfeitures - -	3,60,000	3 50,000	3,20,000	3,33,216
TOTAL -	7,55,000	8,40,000	6,90,000	7,23,039

XVII.—POLICE —*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Police supplied to Municipal, Cantonment, and Town Funds—				
Municipal Contributions - - - -	16,000	16,000	17,500	16,733
Cantonment Fund Contributions - -	41,500	41,500	42,000	44,644
Six per cent. Recoveries from Municipalities -	500	500	500	503
Total Police supplied to Municipal, &c. -	58,000	58,000	60,000	61,880
Police supplied to Public Departments, Private Companies, and Persons—				
Contributions on account of Excise Police -	90,000	90,000	74,000	90,200
Hutting money - - -	4,500	4,500	...	16
Karachi Port Trust Contributions towards Harbour Police - - -	14,574	13,574	10,460	10,950
Punitive Police Receipts - - -	20,000	16,000	20,500	22,294
Receipts on account of other Police - -	31,926	31,926	25,040	34,075
Total Police supplied to Public, &c. -	1,61,000	1,56,000	1,30,000	1,57,535
Presidency Police—				
Bombay Port Trust Contribution—				
Towards Harbour Police - -		49,464	16,500	1,200
Towards Victoria and Prince's Dock Police—				
Establishment - - -		23,510	19,000	19,054
Cost of Supervision, Arms, &c. -			2,290	2,286
Contribution for Superannuation -			2,210	2,105
Total Port Trust Contribution towards Victoria and Prince's Dock Police - - -	27,750	72,974	40,000	24,645
University Contribution towards University Police - - - -	679	679	680	490
Private Watchmen (Ramosies) - -	88,000	87,000	82,000	87,710
Cattle Pounds - - - -	8,000	8,000	7,670	7,445
Miscellaneous - - - -	571	347	650	167
	97,250	96,026	91,000	95,812
Total Presidency Police -	1,25,000	1,69,000	1,31,000	1,20,457
Fees, Fines, and Forfeitures—				
Fees, Fines, and Forfeitures, Provincial—				
Cash Receipts under the Petroleum Act VIII of 1881 - - - -			1,200	2,002
Public Conveyance Act - - -	6,000	6,000	200	3,451
Miscellaneous - - - -			1,600	960
Total Fees, Fines, and Forfeitures, Provincial -	6,000	6,000	3,000	6,413
Fees, Fines, and Forfeitures, Local—				
Steam Boiler Inspection Fees - -	48,000	40,000	41,000	41,844
Do. Engineer's Examination Fees -	...	1,000	...	...
Fees for sale of Poisonous Drugs - -	...	...	...	373
Cattle Pounds - - -	3,07,000	3,04,000	2,76,000	2,87,869
Public Conveyance Act - - -	5,000	5,000	3,000	3,130
Total Fees, Fines, and Forfeitures, Local -	3,60,000	3,50,000	3,20,000	3,33,216
Total Fees, Fines, and Forfeitures -	3,66,000	3,56,000	3,23,000	3,39,629
Superannuation Receipts—				
Harbour Police - - -	900	900	900	739
Municipal and Cantonment Police - -	200	200	200	396
Punitive Police - - -	500	500	500	172
Other Police - - - -	2,400	2,400	2,400	1,879
Total Superannuation Receipts -	4,000	4,000	4,000	3,186

XVII.—POLICE—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Miscellaneous—				
District Police - - - -	12,350	67,850	13,500	10,718
Special Police—				
Kathiawar—				
Contributions from Thanas (Stations) in Kathiawar - - - -	28,344	28,344	28,344	28,346
Miscellaneous - - - -	56	56	...	20
Total Kathiawar -	28,400	28,400	28,344	28,366
Mahikantha—				
Miscellaneous - - - -	50	50	20	16
Palanpur—				
Palanpur General Fund Contribution -	...	...	...	794
Miscellaneous - - - -	100	600	100	83
Total Palanpur -	100	600	100	877
Rewakantha—				
Miscellaneous - - - -	100	100	36	33
Total Special Police -	28,650	29,150	28,500	29,292
Total Miscellaneous -	41,000	97,000	42,000	40,010

XVIII.—MARINE.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Provincial.	Rs.	Rs.	Rs.	Rs.
Registration and other Fees - -	65,000	63,000	61,000	63,551
Pilotage Receipts - - -	5,000	5,000	5,000	5,070
Miscellaneous - - - -	...	1,000	...	321
TOTAL -	70,000	69,000	66,000	68,942

Details.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Registration and other Fees—				
Shipping Office, Bombay - -	61,000	59,000	58,500	59,652
Do. do., Aden - - -	3,000	3,000	2,000	2,944
Do. do., Karachi - - -	1,000	1,000	500	955
Total Registration, &c. -	65,000	63,000	61,000	63,551

XIX.—EDUCATION.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Provincial.	Rs.	Rs.	Rs.	Rs.
Fees, Government Colleges, General - -	44,000	38,000	33,000	34,622
Fees, Government Colleges Professional -	16,000	16,000	18,000	20,895
Fees, Schools, General - - -	1,88,000	1,88,000	1,81,000	1,84,140
Fees, Schools, Special - - -	6,000	6,000	5,000	5,734
Contributions - - - -	3,000	5,000	5,000	8,699
Miscellaneous - - - -	26,000	25,000	24,000	25,913
Total Provincial -	2,83,000	2,78,000	2,66,000	2,80,003
Local.				
Fees, Schools, General - - -	1,32,000	1,30,000	1,30,000	1,29,603
Contributions - - - -	10,000	20,000	11,000	19,406
Miscellaneous - - - -	1,61,000	1,68,000	1,66,000	1,71,991
Total Local -	3,03,000	3,18,000	3,07,000	3,21,000
TOTAL -	5,86,000	5,96,000	5,73,000	6,01,003

Details.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Provincial.	Rs.	Rs.	Rs.	Rs.
Fees, Government Colleges, Professional—				
Law Colleges - - - -	9,000	9,000	11,000	13,120
Engineering or Science Colleges - -	7,000	7,000	7,000	7,775
Total Fees, Government Colleges, Professional	16,000	16,000	18,000	20,895

XIX.—EDUCATION—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Fees, Schools, General.	Rs.	Rs.	Rs.	Rs.
FEES, SCHOOLS, GENERAL, PROVINCIAL.				
Secondary Schools	1,87,800	1,87,800	1,80,800	1,83,945
Primary Schools	200	200	200	195
TOTAL FEES, SCHOOLS, GENERAL, PROVINCIAL	1,88,000	1,88,000	1,81,000	1,84,140
FEES, SCHOOLS, GENERAL, LOCAL.				
Local Boards, Primary Schools	1,32,000	1,30,000	1,30,000	1,29,603
Total Fees, Schools, General	3,20,000	3,18,000	3,11,000	3,13,743
PROVINCIAL.				
Fees, Schools, Special—				
Training Schools	1,700	1,700	1,500	1,657
Industrial Schools	4,300	4,300	3,500	4,077
Total Fees, Schools, Special	6,000	6,000	5,000	5,734
Contributions.				
CONTRIBUTIONS, PROVINCIAL.				
Popular Contributions	85		400	1,055
Municipal and Cantonment Contributions	2,380		3,500	7,186
Other Contributions	535		1,100	458
TOTAL CONTRIBUTIONS, PROVINCIAL	3,000	5,000	5,000	8,699
CONTRIBUTIONS, LOCAL.				
Popular Contributions	8,000	18,000	9,000	17,491
Municipal Contributions	2,000	2,000	2,000	1,915
TOTAL CONTRIBUTIONS, LOCAL	10,000	20,000	11,000	19,406
Total Contributions	13,000	25,000	16,000	28,105
Miscellaneous.				
MISCELLANEOUS, PROVINCIAL.				
Workshop Receipts	8,000	8,000	7,000	6,392
Sale-proceeds of Books	17,000	16,000	16,000	15,092
Other items	1,000	1,000	1,000	4,429
TOTAL MISCELLANEOUS, PROVINCIAL	26,000	25,000	24,000	25,913
MISCELLANEOUS, LOCAL.				
Sale of Books	1,46,000	1,50,000	1,51,000	1,56,229
Other items	15,000	18,000	15,000	15,762
TOTAL MISCELLANEOUS, LOCAL	1,61,000	1,68,000	1,66,000	1,71,991
Total Miscellaneous	1,87,000	1,93,000	1,90,000	1,97,904

XX.—MEDICAL.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
Medical College Fees	21,000	22,000	21,000	21,821
Hospital Receipts	30,000	36,000	26,000	29,653
Lunatic Asylum Receipts	15,000	15,000	15,000	15,420
Medicines sold by Civil Surgeons	1,000	1,000	1,000	1,492
Contributions	47,000	44,000	46,000	42,530
Miscellaneous	3,000	3,000	3,000	2,359
TOTAL PROVINCIAL	1,17,000	1,21,000	1,12,000	1,13,275
LOCAL.				
Contributions	4,000	4,000	...	4,048
Miscellaneous	...	...	...	20
TOTAL LOCAL	4,000	4,000	...	4,068
TOTAL	1,21,000	1,25,000	1,12,000	1,17,343

XXI.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
Botanical and other Public Garden Receipts	...	...	6,000	6,591
Veterinary and Stallion Receipts	4,000	4,000	4,000	5,351
Receipts on account of Experimental Cultivation	5,000	9,000	5,000	7,882
Examination Fees	13,000	13,000	14,000	13,085
Miscellaneous	...	..	...	370
TOTAL PROVINCIAL	22,000	26,000	29,000	33,279
LOCAL.				
Botanical and other Public Garden Receipts	1,000	2,000	1,000	1,524
Veterinary and Stallion Receipts	...	..	1,000	55
Receipts on account of Experimental Cultivation	1,000	4,000	6,000	5,999
Receipts on account of Public Exhibitions and Fairs	2,000	3,000	4,000	2,514
Examination Fees	...	...	...	250
TOTAL LOCAL	4,000	9,000	12,000	10,342
TOTAL	26,000	35,000	41,000	43,621

XXI.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Veterinary and Stallion Receipts.				
PROVINCIAL.				
Veterinary College Fees - - -	1,000		1,000	1,993
Municipal Contribution to Veterinary College, Bombay	2,500		2,500	2,500
Government Bull and Stallion Receipts - -	500		500	727
Other Receipts - - - -	130		...	131
	4,130			
Deduct—For rounding -	*130*			
TOTAL VETERINARY & STALLION RECEIPTS, PROVINCIAL-	4,000	4,000	4,000	5,351
Do. Do. LOCAL -	...	...	1,000	55
Total Veterinary and Stallion Receipts -	4,000	4,000	5,000	5,406
Receipts on account of Public Exhibitions and Fairs.				
RECEIPTS ON ACCOUNT OF PUBLIC EXHIBITIONS AND FAIRS, LOCAL—				
Cattle Fairs - - - -	} 2,000	3,000	{ 2,000	...
Other Fairs and Shows - - -			2,000	2,514
TOTAL RECEIPTS ON ACCOUNT OF PUBLIC EXHIBITIONS AND FAIRS, LOCAL - - - -	2,000	3,000	4,000	2,514

XXII.—RECEIPTS IN AID OF SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Subscriptions to the Military Fund - -	35,000	60,000	70,000	87,277
Subscriptions under the Indian Civil Service Family Pension Regulations - - -	14,000	16,000	12,000	12,114
Subscriptions to the Bengal Civil Fund - -	3,000	4,000	5,000	6,551
Subscriptions to the Madras Civil Fund -	1,000	1,000	...	...
Subscriptions to the Bombay Civil Fund -	65,000	67,000	67,000	69,094
Contributions for Pensions and Gratuities -	...	...	2,000	1,671
TOTAL IMPERIAL -	1,18,000	1,48,000	1,56,000	1,76,707
PROVINCIAL.				
Contributions for Pensions and Gratuities -	2,24,000	2,24,000	2,36,000	2,35,950
Miscellaneous - - - -	...	...	1,000	324
TOTAL PROVINCIAL -	2,24,000	2,24,000	2,37,000	2,36,274
TOTAL -	3,42,000	3,72,000	3,93,000	4,12,981

XXIII.—STATIONERY AND PRINTING.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Stationery supplied to the Berar Administration -	24,000	22,000	25,000	21,357
PROVINCIAL.				
Stationery Receipts - - - -	3,000	3,000	3,000	2,285
Sale of Gazettes and other Publications - -	27,000	29,000	27,000	26,265
Other Press Receipts - - -	35,000	44,000	38,000	37,600
TOTAL PROVINCIAL -	65,000	76,000	68,000	66,150
TOTAL -	89,000	98,000	93,000	87,507

XXIII.—STATIONERY AND PRINTING—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Sale of Gazettes and other Publications—				
Indian Law Reports	11,000	11,000	9,500	10,367
Government Central Press	9,500	9,500	9,600	9,419
Commissioner in Sindh's Press	1,500	1,500	600	1,363
High Court Press	5,000	7,000	7,300	4,743
Other Presses	...	...	...	373
Total Sale of Gazettes and other Publications	27,000	29,000	27,000	26,265
Other Press Receipts—				
Government Central Press	28,400	37,500	28,000	31,404
Commissioner in Sindh's Press	5,000	5,000	8,000	4,036
Jail Press	1,300	1,300	1,600	1,383
Other Presses, &c.	300	200	400	777
Total other Press Receipts	35,000	44,000	38,000	37,600

XXV.—MISCELLANEOUS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Imperial.	Rs.	Rs.	Rs.	Rs.
Gain by Exchange	8,000	8,000	8,000	8,022
Premium on Bills	30,000	3,000	22,000	30,138
Unclaimed Bills of Exchange of more than three years' standing	1,000	1,000	2,000	976
Fees for Government Audits	8,000	9,000	7,000	9,255
Sale of old Stores and Materials	...	...	...	246
Rents	...	...	...	38
Percentages chargeable on European Stores for Provincial and Local Funds, &c.	13,000	10,000	8,000	8,149
Revenue of Berbera and Bulhar	1,27,000	1,50,000	1,41,000	1,17,973
Revenue of Zaila	65,000	61,000	71,000	66,229
Miscellaneous	...	...	...	159
Extraordinary Items	13,000	64,000	...	2,23,864
Total Imperial	2,65,000	3,33,000	2,59,000	4,65,049
Provincial.				
Unclaimed Deposits	16,000	21,000	12,000	12,401
Treasure Trove	1,000	1,000	1,000	465
Sale-proceeds of Durbar Presents	1,000	1,000	2,000	209
Sale of old Stores and Materials	2,000	2,000	2,000	1,657
Sales of Land and Houses	...	...	...	33
Fees for Government Audits	4,000	4,000	5,000	3,005
Contributions	2,000	2,000	2,000	2,009
Rents	5,000	5,000	5,000	5,113
Miscellaneous Fees, Fines, and Forfeitures	12,000	12,000	11,000	11,884
Miscellaneous	15,000	20,000	20,000	14,848
Extraordinary Items	9,000	10,000	...	...
Total Provincial	67,000	78,000	60,000	51,624
Local.				
Sale of old Stores and Materials	2,000	3,000	2,000	1,308
Contributions	6,000	6,000	65,000	92,866
Rents	6,000	6,000	6,000	5,378
Miscellaneous	15,000	11,000	13,000	10,700
Total Local	29,000	26,000	86,000	1,10,252
TOTAL	3,61,000	4,37,000	4,05,000	6,26,925

Details.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92
Fees for Government Audits—	Rs.	Rs.	Rs.	Rs.
Fees for Government Audits, Imperial—				
Bombay Port Trust	2,500	2,500	2,500	3,750
Karachi Port Trust	1,000	2,000	1,000	...
Aden Port Trust	450	450	450	500
Administrator-General	2,000	2,000	2,000	3,000
David Sassoon's Reformatory	75	75	75	75
Government Central Book Depôt, Bombay	350	350	350	350
Master and Registrar in Equity	350	350	350	350
Inspector of Steam Boilers	170	170	170	170
Kathiawar States	...	...	...	1,060
Karachi Municipality	1,000	1,000	...	...
	7,895	8,895	6,895	
Add—For rounding	105	105	105	
Total Fees for Government Audits, Imperial	8,000	9,000	7,000	9,255
Fees for Government Audits, Provincial	4,000	4,000	5,000	3,005
Total Fees for Government Audits	12,000	13,000	12,000	12,260

XXV.—MISCELLANEOUS—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Revenue of Berbera and Bulhar—				
Customs	1,01,700	1,24,500	1,13,000	93,983
Law and Justice	2,200	2,000	2,500	2,050
Public and Water-Works	300	200	200	227
Miscellaneous	800	300	300	1,786
Zariba Fees	22,000	23,000	25,000	19,927
Total Revenue of Berbera and Bulhar	1,27,000	1,50,000	1,41,000	1,17,973
Revenue of Zaila—				
Customs	64,300	60,200	70,200	65,874
Law and Justice	400	300	300	356
Miscellaneous	300	500	500	...
Total Revenue of Zaila	65,000	61,000	71,000	66,230

XXIX.—IRRIGATION—MAJOR WORKS.

	Budget Estimate, 1893-94	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Imperial.	Rs.	Rs.	Rs.	Rs.
Portion of Land Revenue due to Irrigation (*transferred from "I.—Land Revenue," page 6*)	9,21,000	9,14,000	9,10,000	6,16,268

XXXII.—CIVIL WORKS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Provincial.				
In Charge of Civil Officers	3,000	3,000	3,000	2,741
Local.				
In Charge of Civil Officers	5,13,000	5,86,000	5,00,000	5,09,460
TOTAL	5,16,000	5,89,000	5,03,000	5,12,201

Details.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
In Charge of Civil Officers.	Rs.	Rs.	Rs.	Rs.
Provincial.				
Miscellaneous—				
Fees for Masonry Graves and Monuments	2,000	2,000	2,000	1,985
Other items	1,000	1,000	1,000	756
Total Provincial	3,000	3,000	3,000	2,741
Local.				
Local Revenue retained to meet Cost of Collection—				
Ferry Receipts	26,000	47,000	50,000	55,721
Road Tolls	20,000	20,000	12,000	14,061
Net Proceeds of Public Ferries	1,04,000	98,000	1,18,000	1,09,151
Do. do. of Road Tolls	3,00,000	3,03,000	3,13,000	3,15,761
Rent of Buildings	2,000	2,000	3,000	2,163
Sale of Buildings	1,000	...	...	907
Road-side Trees	6,000	15,000	3,000	9,995
Contributions	53,000	1,00,000	...	...
Miscellaneous	1,000	1,000	1,000	1,701
Total Local	5,13,000	5,86,000	5,00,000	5,09,460

CIVIL BUDGET ESTIMATE

OF

EXPENDITURE

FOR THE YEAR

1893-94.

1.—REFUNDS AND DRAWBACKS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
IMPERIAL HEADS.				
Salt	1,08,000	1,08,000	1,08,000	1,12,910
Customs—				
Refunds	55,000	2,56,000	2,14,000	57,396
Drawbacks	17,000	17,000	17,000	22,130
	72,000	2,73,000	2,31,000	79,526
TOTAL IMPERIAL HEADS	1,80,000	3,81,000	3,39,000	1,92,436
DIVIDED HEADS—IMPERIAL SHARE.				
Land Revenue	1,20,000	1,16,000	1,12,500	1,19,147
Stamps	25,000	24,500	23,500	24,779
Excise	1,35,000	1,62,000	1,72,500	1,65,058
Assessed Taxes	14,000	21,500	14,000	11,809
Forest	3,500	3,500	2,000	2,160
Registration	1,500	1,500	1,500	3,603
TOTAL DIVIDED HEADS—IMPERIAL	2,99,000	3,29,000	3,26,000	3,26,556
Total Imperial	4,79,000	7,10,000	6,65,000	5,18,992
PROVINCIAL.				
DIVIDED HEADS—PROVINCIAL SHARE.				
Land Revenue	40,000	39,000	37,500	39,716
Stamps	75,000	73,500	70,500	74,337
Excise	45,000	54,000	57,500	55,019
Assessed Taxes	14,000	21,500	14,000	11,809
Forest	3,500	3,500	2,000	2,160
Registration	1,500	1,500	1,500	3,603
TOTAL DIVIDED HEADS—PROVINCIAL	1,79,000	1,93,000	1,83,000	1,86,644
Total Provincial	1,79,000	1,93,000	1,83,000	1,86,644
LOCAL.				
Land Revenue—				
(Sand and Quarry) Receipts, &c.	1,000	1,000	1,000	99
Provincial Rates—				
Local Boards' Cess	6,500	14,000	6,500	5,961
Village Officers' Cess (Sindh)	500	1,000	500	393
	7,000	15,000	7,000	6,354
Total Local	8,000	16,000	8,000	6,453
TOTAL REFUNDS AND DRAWBACKS	6,66,000	9,19,000	8,56,000	7,12,089

2.—ASSIGNMENTS AND COMPENSATIONS (*a*).

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
Compensations	3,32,000	6,29,000	7,09,000	8,53,443
PROVINCIAL.				
Inamdars and other Grantees	80,60,000	80,03,000	79,83,000	79,09,974
Pensions in lieu of resumed Lands	9,30,000	9,34,000	9,26,000	9,21,866
Compensations	3,69,000	4,45,000	4,14,000	3,55,679
TOTAL PROVINCIAL	93,59,000	93,82,000	93,23,000	91,87,519
TOTAL	96,91,000	1,00,11,000	1,00,32,000	1,00,40,962

(*a*) The majority of the payments are fixed. The fluctuating payments are controlled by Commissioners.

2.—ASSIGNMENTS AND COMPENSATIONS—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Compensations.				
Shared.				
Excise Compensations—				
Native States—				
Kurundwad (Senior)	5,750		5,750	5,750
Kurundwad (Junior)	6,300		6,300	6,300
Ramdurg	4,626		4,626	4,626
Kunheras Wadikar	34		34	34
Miraj (Senior)	6,122		6,122	6,122
Miraj (Junior)	2,435		2,435	2,435
Mudhol	5,187		5,187	5,187
Sawanur	11,584		11,584	11,584
Jath	2,032		2,032	2,032
Oundh	3,666		3,666	3,666
Phaltan	2,500		2,500	2,500
Bhor	12,449		12,449	12,449
Daflapur	125		125	...
Sangli	29,173		29,173	14,792
Mhaisal	109		109	55
Jowhar	32,000		32,000	32,000
Akalkot	2,471		2,471	2,470
Jamkhandi State and Inamdars	19,000		19,000	28,500
Cambay	35,000		35,000	35,000
Abkari farmers of Khandesh District	...		...	394
Balasinor	23,257		23,257	...
Kathi	10,414		10,414	
Raisingpur	1,034		1,034	
Chickli	1,599		1,599	
Nale	3,186		3,186	22,277
Nawalpur	1,107		1,107	
Singpur	4,278		4,278	
Khadal	1,000		1,000	1,500
Ghodasar and Haldarvas	2,450		2,450	2,450
Bavisi Villages	2,550		2,550	...
Other parties—				
Shri Swami Sankeshwar	100		100	150
Inamdars of the villages of Kop Hanchinal and Ben Kanchi	1,171		1,171	585
Bombay Municipality	1,43,750		1,43,750	1,43,750
Total Excise Compensations	3,76,459	4,38,000	3,76,459	3,46,608
Imperial Share—Three-fourths	2,82,345	3,29,000	2,82,345	2,59,956
Provincial Share—One-fourth	94,114	1,09,000	94,114	86,652
Compensations, Imperial.				
Excise Compensations, Imperial Share	2,82,345	3,29,000	2,82,345	2,59,956
Goa Subsidy under Article XV of the Treaty of 1879	(a)	(a)	(a)	4,00,000
Salt Pans in Portuguese India	50,000	1,23,000	2,50,000	1,93,487
Customs Tariff Compensations	...	1,77,000	1,77,000	...
	3,32,345		7,09,345	
Deduct—For rounding	*345*		*345*	
Total Compensations, Imperial	3,32,000	6,29,000	7,09,000	8,53,443
Compensations, Provincial.				
Excise Compensations, Provincial Share (as above)	94,114	1,09,000	94,114	86,652
Compensation to Janjira State	13,000	13,000	13,000	13,000
Salt Compensations—				
Native States—				
Cambay	40,000	40,000	40,000	40,000
Oundh	1,045	1,045	1,045	1,045
Phaltan	2,011	2,011	2,011	2,011
Daflapur	115	115	115	...
Akalkot	142	142	142	142
Total Salt Compensations	43,313	43,313	43,313	43,198
Opium Compensations—				
Native States—Kaira	7,137		7,137	7,137
Ditto . Ahmedabad	7,228		7,228	7,272
Chief of Palanpur	31,500		77,000	28,000
Total Opium Compensations	45,865	91,400	91,365	42,409
Carried over	1,96,292	2,56,713	2,41,792	1,85,259
	3,32,000	6,29,000	7,09,000	8,53,443

(a) In consequence of the termination of the Anglo-Portuguese Treaty no provision has been made in these years.

2.—ASSIGNMENTS AND COMPENSATIONS—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Compensations—*contd.*				
Brought forward	3,32,000	6,29,000	7,09,000	8,53,443
COMPENSATIONS, PROVINCIAL—Brought forward	1,96,292	2,56,713	2,41,792	1,85,259
OTHER MISCELLANEOUS COMPENSATIONS—				
Exceeding Rs. 5,000 per annum—				
Jahangir, son of Kawasji Jahangir Ready-money	50,000		50,000	50,000
Sar Desai of Sawantwadi	17,243		17,243	17,243
Chief of Akalkot	9,606		9,606	9,606
Nawab of Radhanpur	11,048		11,048	11,048
Thakur of Patri	10,522		10,522	10,522
Thakurs of Jinjuwara	8,566		8,566	8,566
Pant Sachiv of Bhor	7,252		6,331	6,331
Total exceeding Rs. 5,000 per annum	1,14,237	1,28,000	1,13,316	1,13,316
Compensations not exceeding Rs. 5,000 per annum	58,498	60,287	59,367	57,104
TOTAL OTHER MISCELLANEOUS COMPENSATIONS	1,72,735	1,88,287	1,72,683	1,70,420
	3,69,027		4,14,475	
Deduct—For rounding	27		475	
TOTAL COMPENSATIONS, PROVINCIAL	3,69,000	4,45,000	4,14,000	3,55,679
Total Compensations	7,01,000	10,74,000	11,23,000	12,09,122
Inamdars and other Grantees.				
INAMDARS.				
Exceeding Rs. 5,000 per annum—				
Raja of Rajpipla	12,286		12,286	12,286
Pant Sachiv of Bhor	29,450		29,450	29,450
Sheikh Ajmuddin Waikar	21,108		14,108	14,108
Pant Pratinidhi of Vishalgad	29,803		29,803	29,803
Shahaji Rajé Bhoslé Akalkotkar	10,828		10,828	4,772
Jatsing Bharatsingh (Minor)	7,253		7,253	7,253
Gomansingh Chatursingh	5,579		5,579	5,579
Mohanbava *alias* Hatehsingh Jathsing	5,191		5,191	5,191
Chandrasingh Raisingh and others	7,197		7,197	7,197
	1,28,695	1,21,700	1,21,695	1,15,639
Inams not exceeding Rs. 5,000 per annum	2,97,242	2,92,000	2,92,094	2,91,802
Commutations	80	160	160	55
TOTAL INAMDARS	4,26,017	4,13,860	4,13,949	4,07,496
DISTRICT AND VILLAGE OFFICERS—				
Fixed Allowances	3,37,808	3,27,000	3,32,570	3,24,609
Fluctuating Allowances	38,600	29,000	54,350	24,653
Commutations	30	140	40	1
TOTAL DISTRICT AND VILLAGE OFFICERS	3,76,438	3,56,140	3,86,960	3,49,263
VILLAGE SERVANTS USEFUL TO COMMUNITIES—				
Cash Allowances, Fixed	17,266		17,755	15,132
Ditto Fluctuating	...		...	28
Commutations	60		90	54
TOTAL VILLAGE SERVANTS, &c.	17,326	16,000	17,845	15,214
ASSESSMENT OF ALIENATED LANDS—				
Inams	63,37,000	63,21,000	62,70,000	62,62,135
Net payments to District and Village Officers	7,01,000	6,95,000	6,93,000	6,78,052
Village servants useful to Communities	2,02,000	2,01,000	2,01,000	1,97,814
TOTAL ASSESSMENT OF ALIENATED LANDS	72,40,000	72,17,000	71,64,000	71,38,001
	80,59,781		79,82,754	
Add—For rounding	219		246	
Total Inamdars and other Grantees	80,60,000	80,03,000	79,83,000	79,09,974
Pensions in lieu of resumed Lands.				
WARSHASANS (Charitable Allowances).				
Dakshina Grant (*a*)—				
Allowances to Dakshina Fellows—				
Elphinstone College, Bombay	4,320		4,320	
Dekhan College, Poona	4,320		4,320	
Gujarat College, Ahmedabad	1,800		1,800	
Wilson College, Bombay	1,800		1,800	
St. Xavier's College, Bombay	1,800		1,800	
Sindh College, Karachi	1,800		1,800	
Total Allowances to Dakshina Fellows	15,840	15,840	15,840	13,682
Carried over	15,840	15,840	15,840	13,682

(*a*) Under the control of the Director of Public Instruction.

2.—ASSIGNMENTS AND COMPENSATIONS—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Pensions in lieu of resumed Lands—*contd.*				
WARSHASANS (Charitable Allowances)—*contd.*				
Dakshina Grant—Brought forward -	15,840	15,840	15,840	13,682
Other Allowances and Contributions—				
Poona Boarding House - - -	600	600	600	
Dharwar Boarding House - -	600	600	600	
Contributions to the salary of Mr. Kavasji D. Naigamwala, Curator of the Observatory and Lecturer in Astronomy and Optics in the College of Science - - -	1,800	1,800	1,800	
Total other Allowances and Contributions .	3,000	3,000	3,000	3,190
Dakshina (or gifts) to Brahmins - -	445	544	484	445
Rewards to Authors— By Director of Public Instruction - - / Dakshina Prize Committee - -	1,398	1,299	1,359	2,164
Total Dakshina Grant -	20,683	20,683	20,683	19,481
Other annual payments - - -	58,410	57,000	58,872	58,635
Commutations - - - -	130	...	40	26
TOTAL WARSHASANS (CHARITABLE ALLOWANCES)	79,223	77,683	79,595	78,142
DEWASTHANS (Allowances to Temples and Mosques)— Annual payments exceeding Rs. 5,000—				
Narsingh Dev (Poona) - - -	5,655		5,655	5,655
Temple of Parwati (do.) - - -	17,862		17,862	17,862
Trimabkeshwar (Nasik) - - -	11,462		11,462	11,462
Total annual payments exceeding Rs. 5,000 -	34,979	34,979	34,979	34,979
Annual payments not exceeding Rs. 5,000 -	2,14,906	2,20,318	2,14,893	2,12,030
Commutations - - - -	110	20	120	15
TOTAL DEWASTHANS -	2,49,995	2,55,317	2,49,992	2,47,024
ASSESSMENT OF ALIENATED LANDS Warshasans and Dewasthans (Charitable Allowances and Allowances to Temples and Mosques)	6,01,000	6,01,000	5,96,000	5,96,700
	9,30,218		9,25,587	
Add or *deduct*—For rounding -	*218*		413	
Total Pensions in lieu of resumed Lands	9,30,000	9,34,000	9,26,000	9,21,866

3.—LAND REVENUE.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
Charges of District Administration (*a*) - -	29,90,000	29,17,000	30,41,000	29,09,517
Survey and Settlement - - -	6,34,000	7,44,000	6,68,000	7,78,162
Land Records and Agriculture - -	1,60,000	1,10,000	1,63,000	75,275
Allowances to District and Village Officers (*a*) -	27,86,000	28,44,000	29,23,000	26,19,793
TOTAL PROVINCIAL -	65,70,000	66,15,000	67,95,000	63,82,747
LOCAL.				
Charges on account of Land Revenue Collections	1,000	1,000	1,000	1,084
Charges on account of Fishery Collections -	2,000	2,000	...	714
Allowances to District and Village Officers -	3,61,000	2,57,000	2,70,000	2,61,188
TOTAL LOCAL -	3,64,000	2,60,000	2,71,000	2,62,986
TOTAL -	69,34,000	68,75,000	70,66,000	66,45,733

(*a*) Under the control of Commissioners of Divisions in the Presidency, and of the Commissioner in Sindh in Sindh.

3.—LAND REVENUE—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Charges of District Administration.				
		GENERAL ESTABLISHMENTS—PROVINCIAL.				
		Salaries.				
11	11	Collectors { Senior (2,325)	2,94,624		2,94,624	
11	11	Collectors { Junior 1 (1,800 + 100)[a] / 10 (1,800)[a]	2,31,840		2,31,840	
			5,26,464	2,74,000	5,26,464	4,96,214
2	2	Deputy Commissioners (1,500) & (1,200)	32,400	17,000	32,400	30,262
		Assistant Collectors (a).				
15	18	1st Assistant Collectors { 1 (900+100)[a] / 17 (900)[a]	1,87,776		1,56,672	
2	2	Ditto, Sindh - (800)	19,200		19,200	
1	1	Ditto, do. - (750)	9,000		9,000	
8	11	2nd Assistant Collectors, - (700)[a]	88,704		64,512	
2	3	Ditto, Sindh - (700)[a]	24,192		17,280	
3	3	Ditto, do. - (600)	21,600		21,600	
3	4	Statutory Civilians - - (448)	21,504		16,128	
		Supernumerary.				
		Assistant Collectors (a).				
27	4	Assistant Collectors - (500)[a]	1,38,240		1,55,520	
—	5	Ditto, Sindh - (500)[a]	28,800		...	
8	4	Assistant Collectors - - (450)[a]	20,736		41,472	
8	9	Ditto - - (400)[a]	41,472		36,864	
1	1	Assistant Collector, Statutory Civilian - - - (450)	5,400		5,400	
6	5	Assistant Collectors, Statutory Civilians - - (320)	19,200		23,040	
1	1	Assistant Collector, Statutory Civilian - - - (250)	3,000		3,000	
		TOTAL ASSISTANT COLLECTORS -	6,28,824	2,00,000	5,69,688	3,88,468
		Deputy Collectors and Magistrates (a)—				
1	1	1st grade (800) - - -	9,600		9,600	
2	1	2nd „ (700) - - -	8,400		16,800	
2	3	3rd „ (600) - - -	21,600		14,400	
11	11	4th „ (500) - - -	66,000		66,000	
13	15	5th „ (400) - - -	72,000		62,400	
17	15	6th „ (300) - - -	54,000		61,200	
			2,31,600	1,40 000	2,30,400	2,79,482
		Deduct—				
		Portion transferred to "19A—Law and Justice—Courts of Law—Civil and Sessions Courts" (page 80) -	14,19,288		13,58,952	11,94,426
			59,904		...	...
		Deduct moiety—	13,59,384		13,58,952	11,94,426
		Portion transferred to "19A.—Law and Justice—Courts of Law—Criminal Courts" (page 84) -	*6,62,988*		*6,62,772*	*5,60,577*
		Do. do. to "9.—Customs" (page 50)	*16,704*		*16,704*	*17,393*
			6,79,692		*6,79,476*	*5,77,970*
			6,79,692		6,79,476	5,77,970
4	4	Deputy Collectors, (1—600, 1—500, 2—400) - -	22,800		21,600	19,243
			7,02,492		7,01,076	
		Deduct—Probable Savings -	*92,492*		*76,076*	
		Total Salaries—Land Revenue Share -	6,10,000	6,31,000	6,25,000	5,97,213
		Establishment.				
		Chitnises (transferred from Mamledars, &c., page 30) - - -	32,400		...	...
21	20	Treasury Accountants - -	41,280		44,040	42,752
898	884	Clerks - - - -	4,16,958		4,38,828	4,40,583
731	732	Servants - - -	69,858		69,588	68,635
		Temporary Establishment - -	15,779		15,000	
		Provision for the re-organisation of the Sind Collectorate Establishments -	24,432		33,000	12,205
			6,00,707		6,00,456	
		Add or *deduct*—For rounding -	293		*456*	
		Total Establishment -	6,01,000	5,75,000	6,00,000	5,64 175
		Allowances.				
		Travelling Allowance to Officers - -	79,000	75,000	79,000	74,637
		Ditto to Establishment - -	71,000	69,000	71,000	71,018
		Total Allowances -	1,50,000	1,44,000	1,50,000	1,45,655
		TOTAL GENERAL ESTABLISHMENTS -	13,61,000	13,50,000	13,75,000	13,07,043
		Carried over -	13,61,000	13,50,000	13,75,000	13,07,043

(a) An allowance of Rs. 100 a month is drawn by one as Railway Magistrate, Thana, and by a Deputy Collector as Deputy Commissioner of Currency, Karachi.

3.—LAND REVENUE —*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Charges of District Administration—*contd.*				
		Brought forward -	13,61,000	13,50,000	13,75,000	13,07,043
		SUB-DIVISIONAL ESTABLISHMENTS.				
		Salaries.				
		Mamledars and Mukhtiarkars—				
26	26	1st grade (250) - -	78,000		78,000	
41	41	2nd „ (200) - -	98,400		98,400	
62	61	3rd „ (175) - -	1,28,100		1,30,200	
68	86	4th „ (150) - -	1,54,800		1,22,400	
9	9	5th „ (100) - -	10,800		10,800	
		Total Mamledars, &c. -	4,70,100		4,39,800	2,27,495
35	36	Mahalkaris - - -	27,600		26,880	13,781
		Deduct—	4,97,700		4,66,680	
		Amount transferred to General Establishment on account of Chitnises P. 29	32,400			
		Moiety transferred to "19A.—Law and Justice—Courts of Law—Criminal Courts" (page 84) - -	4,65,300			
			2,32,650		2,33,340	
		Add—	2,32,650		2,33,340	
		Moiety of the pay of the Tahsildar employed in supervising the collection of revenue in Khelat -	900		1,200	
			2,33,550		2,34,540	
		Add or *Deduct*—For rounding -	450		540	
		Total Salaries—Land Revenue Share -	2,34,000	2,35,000	2,34,000	2,41,276
		Establishment.				
		Mamledars, &c., Establishment—				
2,139	2,041	Clerks - - -	5,80,498		6,06,906	5,45,057
3,692	3,671	Servants - - -	2,88,479		2,90,791	2,89,649
		Temporary Establishment - -	18,000		13,000	10,867
			8,86,977		9,10,697	
		Deduct—				
		Moiety of pay of head clerks, &c., in Mamledars' and Mukhtiarkars' Offices chargeable to "19A—Law and Justice—Courts of Law—Criminal Courts" (page 84) - - -	64,170		62,850	
			8,22,807		8,47,847	
		Add—For rounding -	193		153	
		Total Establishment—Land Revenue Share -	8,23,000	8,27,000	8,48,000	8,45,573
		Allowances.				
		Travelling Allowance to Mamledars, Mukhtiarkars and Mahalkaris - - -	35,000	35,000	37,000	35,436
		Travelling Allowance to Establishment -	60,000	58,000	68,000	73,532
		Total Allowances -	95,000	93,000	1,05,000	1,08,968
		TOTAL SUB-DIVISIONAL ESTABLISHMENTS -	11,52,000	11,55,000	11,87,000	11,95,817
		KÁNUNGO ESTABLISHMENTS.				
		Circle Inspectors.				
224	34	1st grade (35) - -	14,280			
	70	2nd „ (30) - -	25,200			
	247	3rd „ (25) - -	74,100			
	35	Servants - - -	2,730			
		Total Establishment -	1,16,310	80,000	74,520	34,580
		Allowances.				
		Travelling Allowance - - -	29,924	19,000	28,728	8,142
		Supplies and Services.				
		Purchase of Books - - -	672		709	...
		Purchase of Chains and Instruments -	2,250		2,970	8
		Total Supplies and Services -	2,922	1,700	3,679	8
		Contingencies.				
		Postage - - - -	3,160		} 5,830	{ 197
		Carriage of Records - - -	2,617			17
		Purchase of Furniture - - -	2,530		2,370	400
		Stationery and other Petty Supplies -	2,518		...	...
		Miscellaneous Office Expenses - -	2,514		4,100	1,207
		Total Contingencies -	13,339	9,300	12,300	1,821
			1,62,495		1,19,227	
		Deduct—For rounding -	495		227	
		TOTAL KÁNUNGO ESTABLISHMENTS -	1,62,000	1,10,000	1,19,000	44,551
		Carried over -	26,75,000	26,15,000	26,81,000	25,47,411

3.—LAND REVENUE—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Charges of District Administration—*contd.*				
Brought forward -	26,75,000	26,15,000	26,81,000	25,47,411
SUPPLIES AND SERVICES.				
Purchase of Books - - -	...		...	11
Cost of Boundary Marks - -	15,565		11,790	5,209
Petty Constructions - - -	47,212		46,812	42,353
Petty Repairs - - -	14,810		15,300	11,237
Purchase of Land - - -	760		760	700
Charges for Remittance of Treasure- -	9,750		9,220	11,790
Charges for conducting Law Suits - -	5,190		5,700	13,109
Purchase of Tents - - -	1,000		4,000	3,619
Purchase of Carpets - - -	4,780		4,710	5,014
Charges for the service of Revenue Processes -	9,016		8,546	8,733
Diet-money to Revenue Defaulters - -	195		195	...
Rewards to Informers - - -	200		590	89
Supply of Medicines - - -	50		30	163
Record Stands and Record Shelves - -	3,726		7,295	421
Matting Charges - - -	35		...	6
TOTAL SUPPLIES AND SERVICES -	1,12,289	94,000	1,14,948	1,02,454
SPECIAL CHARGES				
Dynamite experiments in Bijapur - -	...		...	2,689
CONTINGENCIES.				
Rents - - - -	2,430		2,670	2,082
Rates and Taxes - - -	1,001		826	996
Postage Charges - - -	1,21,865		1,17,110	1,17,884
Telegram Charges - - -	5,300		4,440	5,488
Peons' Uniforms and Belts - -	2,640		2,505	4,296
Carriage of Tents and Records - -	20,824		21,064	21,613
Hot-weather Establishment - -	2,834		2,754	2,354
Purchase of Furniture - - -	4,365		4,520	6,573
Repairs of Furniture - - -	930		980	701
Water-supply - - - -	...		200	101
Binding Land Measurers' (Tappedars) Books (Sindh) - - - -	275		275	170
Petty Supplies - - -	34,889		84,382	90,390
Repairs of Tents - - -	270		220	623
Matting Charges - - -	...		508	...
Binding Books - - - -	300		...	...
Miscellaneous Office Expenses - -	400		2,165	1,109
Expenditure from lump savings in the Contract Grants of past years - -	...		11,000	...
TOTAL CONTINGENCIES -	1,98,323	2,02,000	2,55,619	2,54,380
PAYMENTS TO OFFICERS OF OTHER PROVINCES -	5,000	6,000	2,000	3,375
Less Contribution from the Bombay Municipality -	...	...	...	792
	29,90,612		30,53,567	
Deduct—For probable Savings and for Rounding	612		12,567	
Total Charges of District Administration -	29,90,000	29,17,000	30,41,000	29,09,517
Survey and Settlement.				
BOMBAY PROPER (*a*).				
CONTROLLING OFFICE				
Salaries.				
1 / 1 Commissioner (2,325)* - -	2,232	25,000	26,784	28,479
Establishment.				
6 / 5 Clerks - - -	400	4,800	4,800	5,106
6 / 6 Servants - - -	58	696	696	754
Total Establishment -	458	5,496	5,496	5,860
Allowances.				
Tentage and Travelling Allowance to Commissioner - - - - - - -	300	3,000	3,500	3,154
Travelling Allowance of Establishment -	170	1,500	2,000	1,078
Total Allowances -	470	4,500	5,500	4,232
Supplies and Services.				
Purchase of Books - - -	...	10	10	9
Carried over -	3,160	35,006	37,790	38,580

(*a*) Under the control of the Survey and Settlement Commissioner. Provision for only one month has been made in 1893-94.

3.—LAND REVENUE—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Survey and Settlement—*contd.*	Rs.	Rs.	Rs.	Rs.
Controlling Office—Brought forward -	3,160	35,006	37,790	38,580
Contingencies.				
Peons' Uniforms and Belts - -	...		32	...
Purchase of Furniture - - -	...		100	...
Repairs of Furniture - - -	...		50	24
Rents - - - -	...		600	675
Postage Charges - - -	...		400	363
Telegram Charges - - -	...		50	40
Carriage of Tents and Records - -	...		700	464
Water Supply - - -	...		...	...
Stationery and other Petty Supplies - -	...		100	15
Miscellaneous Office Expenses - -	...		235	127
Total Contingencies -	...	1,994	2,267	1,708
Deduct—For rounding -			40,057 *57*	
Total Controlling Office -	3,160	37,000	40,000	40,288
Survey and Settlement Parties				
Talukdari Settlement Officer, Ahmedabad (*a*).				
Numbers. 1892-93. 1893-94. — *Salaries.*				
1 1 Talukdari Settlement Officer (1,076) -	12,912	12,381	12,912	11,431
Establishment.				
8 8 Clerks - - - -	2,287		2,287	2,270
Temporary Establishment - -	480		900	50
Total Establishment -	2,767	3,187	3,187	2,320
Allowances.				
Travelling Allowance to Officers - -	2,700	2,700	2,700	2,700
Contingencies and Miscellaneous Office Expenses -	60	...	...	...
Deduct—Amount of contribution to be recovered from Talukdari estates -	18,439	18,268	18,799	16,451
	10,268	*10,268*	*10,268*	*16,515*
Total Talukdari Settlement Officer -	8,171	8,000	8,531	*64*
Other Land Settlement Charges, (Khoti Settlement Ratnagiri)—				
Establishment - - -	8,646		8,948	3,959
Allowances - - - -	700		700	265
Contingencies - - - -	654		600	92
Total Khoti Settlement -	10,000	13,000	10,248	4,316
Training of Talatiee in Survey work in the Presidency Proper - - -	7,175	...	...	...
Revision of assessment of Salt producing lands	7,800	...	...	...
City Survey Establishment.				
Establishment - - -	4,854		1,164	
Supplies and Services - - -	2,200		1,044	
Contingencies - - -	450		2,184	
	7,504			
Deduct—Amount recoverable -	*1,015*			
	6,489	4 000	4,392	...
Deduct—For rounding -			23,171 *171*	
Total Survey and Settlement Parties -	39,635	25,000	23,000	4,252
Carried over -	42,795	62,000	63,000	44,540

(*a*) Under the control of the Commissioner, Northern Division.

3.—LAND REVENUE—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Survey and Settlement—*contd.*				
		Brought forward -	42,795	62,000	63,000	44,540
		PROFESSIONAL SURVEY PARTIES(a).				
		Salaries.				
2	1	Superintendents -	18,335		34,534	24,443
2	2	Deputy Superintendents -	20,040		20,040	18,368
3	2	Assistant Settlement Officers (710) -	17,040		25,560	43,117
9		Assistant Superintendents - -	} 78,000		94,080	1,19,316
20		Head Surveyors - - -				
					1,74,214	
		Deduct—Probable Savings -			*22,290*	
		Total Salaries -	1,33,415	1,46,000	1,51,924	2,05,244
		Establishment.				
		Office Establishment—				
		Clerks - - -				47,379
		Servants - - -				6,831
		Temporary Establishment - -				24,693
						78,903
		Field Establishment—				
		Draftsmen - - -				1,719
		Measurers - - -				1,13,810
		Classers - - -				48,308
		Mappers - - -				2,972
		Clerks - - -				13,352
		Servants and others - -				4,261
		Temporary Establishment - -				6,001
						1,90,423
		Total Establishment -	2,02,000	2,36,000	1,80,000	2,69,326
		Allowances.				
		Tentage and Travelling Allowances to Officers	30,300			47,152
		Travelling Allowance to Establishment -	7,700			12,359
		Total Allowances -	38,000	40,000	28,200	59,511
		Supplies and Services.				
		Charges of field work - - -	20		75	19
		Boundary marks - - -	...		...	...
		Purchase of instruments - -	130		150	128
		Petty constructions and repairs - -	...		100	239
		Mapping charges - - -	1,085		800	1,113
		Purchase of books - - -	40		125	252
		Supply of medicines - - -	...		...	448
		Total Supplies and Services -	1,275	1,250	1,250	2,199
		Contingencies.				
		Rents, rates and taxes - - -	3,580		2,416	3,101
		Postage charges - - -	7,890		6,000	9,613
		Telegram charges - - -	50		50	34
		Purchase of furniture - - -	190		200	328
		Repairs of furniture - - -	700		1,000	1,249
		Repairs of tents - - -	...		...	...
		Peons' uniforms and belts - -	180		114	133
		Carriage of tents and records - -	6,000		4,000	9,702
		Stationery and other petty supplies - -	1,100		1,000	1,456
		Miscellaneous office expenses - -	4,306		1,110	3,287
		Total Contingencies - -	23,996	16,750	15,890	28,903
					3,77,264	
		Add—For rounding -			736	
		TOTAL PROFESSIONAL SURVEY PARTIES -	3,98,686	4,40,000	3,78,000	5,65,183
		Carried over -	4,41,481	5,02,000	4,41,000	6,09,723

(a) Under the control of the Survey and Settlement Commissioner.

3.—LAND REVENUE—*continued.*

Numbers 1892-93.	Numbers 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Survey and Settlement—*contd.*				
		Brought forward -	4,41,481	5,02,000	4,41,000	6,09,723
		COST OF CADASTRAL MAPS (a).				
		Salaries.				
1	1	Superintendent (900) - -	10,800	10,800	10,800	9,743
		Establishment.				
11	11	Photographers - - -	6,324		5,484	5,482
10	10	Draftsmen - - -	6,648		6,072	6,054
6	6	Clerks - - -	2,364		2,220	2,218
22	22	Printers, Compositors, Pressmen, etc. -	5,844		5,580	5,558
17	17	Servants - - -	1,884		1,884	1,876
		Temporary Establishment - -	2,748		2,748	2,530
		Lump provision ordered by Government	...		3,600	...
		Total Establishment -	25,812	25,200	27,588	23,718
		Allowances.				
		Travelling allowances to officers - -	...	...	...	456
		Supplies and Services.				
		Petty construction and repairs - -	300		300	
		Freight on and value of English stores -	21,000	18,000	16,000	22,019
		Purchase of instruments and material -	2,000		2,000	
		Mapping charges - - -	5,000	5,400	5,000	5,637
		Forwarding charges - - -	600	600	600	...
		Purchase of books - - -	20	..	20	44
		Total Supplies and Services -	28,920	24,000	23,920	27,700
		Contingencies.				
		Purchase of furniture - - -	40		40	...
		Repairs of furniture - - -	1,200		1,200	...
		Postage charges - - -	200		200	166
		Telegram charges - - -	20		20	2
		Stationery and other petty supplies - -	...		700	395
		Water-supply - - -	200		200	139
		Peons' uniforms and belts - -	3		3	...
		Miscellaneous office expenses - -	3,000		3,000	3,105
		Total Contingencies -	4,663	5,000	5,363	3,807
					67,671	
		Add—For rounding -			329	
		TOTAL COST OF CADASTRAL MAPS -	70,195	65,000	68,000	65,424
		TOTAL BOMBAY PROPER -	5,11,676	5,67,000	5,09,000	6,75,147
		PROFESSIONAL SURVEY PARTIES, SINDH (b).				
		Salaries.				
1	1	Superintendent -	8,820		12,600	10,440
1		Assistant Superintendent - (560)	...		6,720	3,900
4	4	Sub-Assistant Settlement Officers (100)	2,100		4,800	5,705
		Total Salaries -	10,920	24,000	24,120	20,045
		Establishment.				
		Office Establishment—				
27	30	Clerks - - - -			13,116	12,740
5	5	Draftsmen - - -			2,040	2,160
20	20	Servants - - -			2,160	2,069
			12,985	17,000	17,316	10,909
		Field Establishment—				
43	44	Measurers - - -			16,320	12,845
43	39	Classers - - -			15,600	11,948
		Servants and others - -			1,164	897
			24,300	27,000	33,084	25,690
		Total Establishment -	37,285	44,000	50,400	42,659
		Carried over -	48,205	68,000	74,520	62,704
			5,11,676	5,67,000	5,09,000	6,75,147

(a) Under the control of the Commissioner, Central Division, from the 1st April 1893.
(b) Ditto of the Commissioner in Sindh.

3.—LAND REVENUE—*continued.*

DETAILS.	Budget Estimate 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Survey and Settlement—*contd.*				
Brought forward -	5,11,676	5,67,000	5,09,000	6,75,147
PROFESSIONAL SURVEY PARTIES (SINDH)—Brought forward - - - -	48,205	68,000	74,520	62,704
Allowances.				
Travelling Allowance to Officers - -	4,000	5,000	6,000	3,955
Ditto to Establishment -	2,615	3,000	3,000	3,812
Total Allowances -	6,615	8,000	9,000	7,767
Supplies and Services.				
Petty construction and repairs - -	80		80	51
Mapping charges - - -	1,200		1,200	692
Boundary marks - - -	42,000		60,000	33,225
Purchase of instruments - - -	5,000		...	5
Charges of field work - - -	5,000		20,000	...
Total Supplies and Services -	53,280	77,000	81,280	33,973
Contingencies.				
Rents, rates and taxes - - -	...		...	269
Postage charges - - -	1,300		1,300	1,011
Telegram charges - - -	25		10	16
Stationery charges - - -	...		700	105
Carriage of tents and records - -	850		1,700	1,112
Petty supplies - - -	250		...	...
Purchase of furniture - - -	50		250	8
Repairs of furniture - - -	40		70	5
Peons' uniforms and belts - -	25		25	...
Miscellaneous office expenses - -	150		300	287
Total Contingencies -	2,690	3,000	4,355	2,813
	1,10,790		1,69,155	
Deduct—For rounding -	...		*155*	
Addition ordered by Government - -	4,210		...	
TOTAL PROFESSIONAL SURVEY PARTIES (SINDH) -	1,15,000	1,56,000	1,69,000	1,07,257
PALANPUR, IDAR, AND GADHWARA SURVEY -	...	14,000	...	...
CAMBAY SURVEY - - - - -	...	...	...	200
CHARGES ON ACCOUNT OF THE RE-SURVEY OF THE RIVER INDUS - - - - -	21,000	17,000	...	...
	6,47,676	7,54,000	6,78,000	7,82,604
LESS CONTRIBUTIONS—				
Ramdurg State - - -	...	...	...	*497*
Kurmedvad State - - -	...	...	...	*3,945*
Cambay State - - - -	..	*10,000*	*10,000*	...
Palanpur, Idar and Gadhwara States -	*14,000*	...	...	...
	14,000	*10,000*	*10,000*	*4,442*
	6,33,676			
Add—For rounding -	324			
Total Survey and Settlement -	634,000	7,44,000	6,68,000	7,78,162

3.—LAND REVENUE—*continued.*

Numbers. 1892-93.	Numbers. 1893-94	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Land Records and Agriculture.	Rs	Rs.	Rs.	Rs.
		DIRECTOR OF LAND RECORDS AND AGRICULTURE (*a*).				
		Salaries.				
1	1	Director (1,150)[4] - -	13,248		13,248	14,980
2	2	Divisional Inspectors (660) - -	15,840		15,840	5,418
1	1	Personal Assistant (300) -	3,600		3,600	3,936
		Total Salaries -	32,688	33,700	32,688	24,334
		Establishment.				
25	29	District Inspectors and Assistant Inspectors - - -	29,640		24,120	7,925
67	72	Clerks - - - -	24,372		22,128	15,811
37	44	Servants - - -	4,644		4,116	1,949
		Temporary Establishment - -	...		600	...
		Total Establishment -	58,656	42,000	50,964	25,685
		Allowances.				
		Travelling and Tentage Allowances to Officers	8,300		8,300	3,015
		Travelling Allowance to Establishment -	11,452		7,888	1,582
		Total Allowances -	19,752	10,000	16,188	4,597
		Supplies and Services				
		Record stands - - - -	...		1,294	...
		Office accommodation - - -	...		32,029	...
		Purchase of carpets - - -	30		80	131
		Purchase of books - - -	240		640	4
		Freight and value of English stores -	250		250	2
		Purchase of tents - - -	...		300	630
		Purchase of chains and instruments -	150		150	...
		Total Supplies and Services -	670	1,000	34,743	767
		Contingencies.				
		Peons' uniforms and belts - -	112		90	28
		Subscription to newspapers - -	150		150	181
		Rents, rates and taxes - - -	1,815		1,200	1,215
		Postage charges - - -	3,500		3,000	1,893
		Telegram charges - -	325		220	175
		Purchase of furniture - - -	1,950		2,180	882
		Repairs of furniture - - -	80		80	7
		Carriage of tents and records - -	2,505		1,205	485
		Stationery and other petty supplies -	2,180		1,250	602
		Miscellaneous office expenses - -	2,580		7,130	1,535
		Total Contingencies -	15,197	10,300	16,505	7,003
			1,26,963		1,51,088	
		Add—For additional cost of the Combined Offices of Survey Commissioner, and Director of Land Records and Agriculture - -	20,000		...	
		Deduct—For rounding -	...		*88*	
		TOTAL DIRECTOR OF LAND RECORDS AND AGRICULTURE - - -	1,46,963	97,000	1,51,000	62,386
		ALIENATION OFFICE, POONA (*b*).				
		Salaries.				
1	1	Assistant Settlement Officer (300) -	3,600	3,600	3,600	3,387
—	—	Paid Attaché - - -	...	...	...	650
		Total Salaries -	3,600	3,600	3,600	4,037
		Establishment.				
7	7	Clerks - - - -	4,200		4,140	4,095
12	12	Servants - - -	1,140		1,140	1,114
8	8	Temporary Establishment - -	2,760		2,760	2,754
		Total Establishment	8,100	8,040	8,040	7,963
		Allowances.				
		Travelling Allowance to Officers - -	...		...	10
		Carried over -	11,700	11,640	11,640	12,010
			1,46,963	97,000	1,51,000	62,386

(*a*) Under the control of the Survey Commissioner and Director of Land Records and Agriculture from 1st April 1893.
(*b*) Ditto of the Commissioner, Central Division.

3.—LAND REVENUE—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Land Records and Agriculture—*contd.*	Rs.	Rs.	Rs.	Rs.
Brought forward -	1,46,963	97,000	1,51,000	62,386
ALIENATION OFFICE, POONA—Brought forward -	11,700	11,640	11,640	12,010
Contingencies.				
Postage charges - - -	400		400	400
Stationery charges - - -	150		150	202
Repairs of furniture - - -	50		50	...
Carriage of tents and records - -	75		75	...
Peons' uniforms and belts - -	130		130	85
Section-work - - - -	10		10	10
Water-supply - - - -	40		...	8
Miscellaneous office expenses - -	115		115	174
Total Contingencies -	970	1,360	930	879
			12,570	
Deduct—For rounding -			570	
TOTAL ALIENATION OFFICE, POONA -	12,670	13,000	12,000	12,889
	1,59,633			
Add—For rounding -	367			
Total Land Records and Agriculture -	1,60,000	1,10,000	1,63,000	75,275
Allowances to District and Village Officers.				
ALLOWANCES TO DISTRICT & VILLAGE OFFICERS, PROVL. PARGANA & VILLAGE WATANDARS & VILLAGE EXPENSES.				
Allowances.				
Village Executive Officers - -	4,97,836		5,38,598	4,31,289
Village Accountants - - -	10,80,778		11,59,965	10,24,662
Village servants useful to Government -	1,91,701		1,85,145	1,75,924
Remuneration for the collection of Land Revenue-	15,815		29,665	11,879
Total Allowances	17,86,130	18,41,000	19,13,373	16,43,754
Contingencies.				
Village Executive Officers - -	90,634		99,117	81,751
Village Accountants - - -	1,14,987		1,22,384	1,08,002
Village servants useful to Government -	50		60	228
Rest-houses, etc. - - -	5,950		5,950	5,566
Rewards - - - -	...		...	465
Total Contingencies -	2,11,621	2,20,000	2,27,511	1,96,012
TOTAL PARGANA AND VILLAGE, &c. -	19,97,751	20,61,000	21,40,884	18,39,766
ASSESSMENT OF ALIENATED LANDS ADJUSTED -	7,88,000	7,83,000	7,82,000	7,80,027
	27,85,751		29,22,884	
Add—For rounding -	249		116	
TOTAL ALLOWANCES TO DISTRICT & VILLAGE OFFICERS, PROVINCIAL - - - -	27,86,000	28,44,000	29,23,000	26,19,793
ALLOWCS. TO DISTRICT & VILLAGE OFFICERS, LOCAL.				
Numbers. 1892-93. / 1893-94. — VILLAGE OFFICERS' CESS FUND.				
Establishment.				
123 / 124 Supervising Tapedars - -	41,000	38,000	41,000	39,700
684 / 686 Tapedars - -	1,51,000	1,42,000	1,50,000	1,45,582
807 / 810 Kotars - - -	58,000	56,000	58,000	55,361
Lump addition for improving the efficiency of the village cess establishments	90,000	...	...	...
Total Establishment -	3,40,000	2,36,000	2,49,000	2,40,643
Allowances.				
Travelling Allowance - - -	14,000	14,000	13,000	13,122
Contingencies.				
Miscellaneous Expenses - - -	7,000	7,000	8,000	7,423
TOTAL ALLOWANCES TO DISTRICT & VILLAGE OFFICERS, LOCAL - - - -	3,61,000	2,57,000	2,70,000	2,61,188
Total Allowances to District & Village Officers	31,47,00	31,01,000	31,93,000	28,80,981

4.—OPIUM.(*a*)

IMPERIAL.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Opium Agencies and Establishments - -	26,000	26,000	26,000	26,631

(*a*) Under the Control of the Commissioner of Customs, Salt, Opium, and Abkari.

4.—OPIUM—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Opium Agencies and Establishments.				
		Establishment.				
2	2	Inspectors - - -	2,400	2,400	2,400	2,400
3	3	Warehouse and Gate-keepers - -	5,880	5,880	5,880	5,830
3	3	Clerks - - - -	1,800	1,800	1,800	1,788
9	9	Servants - -	996	996	996	996
		Total Establishment -	11,076	11,076	11,076	11,014
		Allowances.				
		Travelling Allowance - - -	5	5	5	...
		Deputy Collector's fees for supervision of weighment - - -	60	60	135	47
		Total Allowances -	65	65	140	47
		Contingencies.				
		Peons' uniforms and belts - -	99	...	50	...
		Purchase of furniture - - -	30	30	30	...
		Repairs of furniture - - -	5	...	...	...
		Rents - - - -	14,580	14,580	14,580	14,580
		Postage charges - - -	23	10	23	5
		Telegram charges - - -	10	10	10	4
		Water-supply - - - -	50	50	50	49
		Charges for insuring stock of Government Opium	88	88	...	...
		Miscellaneous office expenses - -	50	50	83	...
		Total Contingencies -	14,935	14,818	14,826	14,638
		Payments to officers of other Provinces -	...	...	...	932
			26,076	25,959	26,042	
		Add or *Deduct*—For rounding - -	*76*	41	*42*	
		Total Opium Agencies and Establishments -	26,000	26,000	26,000	26,631

5.—SALT.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Imperial.	Rs.	Rs.	Rs.	Rs.
Salaries, Establishments and Contingencies -	8,44,000	8,09,000	10,20,000	9,15,352
Salt Purchase and Freight - - -	3,50,000	4,00,000	3,58,000	3,67,056
Preventive Establishments - - -	4,17,000	3,51,000	1,77,000	1,70,726
Charges for Treaty Provision of Salt - -	...	...	...	30
TOTAL -	16,11,000	15,60,000	15,55,000	14,53,164

Details.

Numbers. 1892-93.	Numbers. 1893-94.	Salaries, Establishments and Contingencies.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Administration of Salt Revenue in Portuguese India(*a*).	Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	—	Assistant Collector - -	...	10,000	12,000	12,610
		Establishment.				
		Inspectors - - -	...	...	...	6,420
		Superintendents - - -	...	...	...	4,241
		Clerks - - -	...	631	...	25,521
		Sarkarkuns - - -	...	...	...	583
		Servants - - -	...	546	...	47,839
		Boat Establishment - -	...	323	...	2,513
		Goa Frontier Establishment - -	...	...	1,13,736	...
		Damaun Frontier Establishment -	...	...	28,716	...
		Coast-guard Inspector and crew -	...	...	2,716	...
		Total Establishment -	...	1,500	1,45,168	87,117
		Carried over -	...	11,500	1,57,168	99,727

(*a*) Expenditure controlled by the Commissioner of Customs, Salt, Opium and (Abkari) Excise.

5.—SALT—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Salaries, Establishments and Contingencies—*contd*	Rs.	Rs.	Rs.	Rs.
ADMINISTRATION OF SALT REVENUE IN PORTUGUESE INDIA—*contd.*				
Brought forward -	...	11,500	1,57,168	99,727
Allowances.				
Travelling Allowance and Contingencies, Goa Frontier Establishment - -	...	.	8,264	...
Travelling Allowance, Damaun Frontier Establishment - - -	...	...	2,284	...
Travelling and Tentage Allowance to Officers	...	1,192	...	1,500
Travelling Allowance to Establishment -	...	161	...	2,531
Total Allowances -	...	1,353	10,548	4,031
Supplies and Services.				
Remittance of treasure - - -	...	1	...	26
Boat stores and repairs - - -	...	50	...	1,645
Petty construction - - -	...	...	...	109
Petty repairs - - - -	...	...	...	1,714
Scales and weights - -	...	..	...	123
Carriage of salt to fish-curing yards -	...	...	...	1,698
Cost of temporary shelters, uniforms and weapons for the Goa and Damaun Frontier Establishment - - -	...	...	50,000	...
Total Supplies and Services -	...	51	50,000	5,315
Contingencies.				
Rents - - - -	...	72	...	586
Purchase of furniture - - -	...	...	...	...
Repairs of furniture - - -	...	...	...	21
Postage charges - - -	...	2	...	70
Telegram charges - - -	...	...	...	133
Carriage of tents and records - -	...	4	...	223
Stationery and other petty supplies -	...	18	...	682
Total Contingencies -	...	96	...	1,715
			2,17,716	
Add—For rounding -			284	
TOTAL ADMINISTRATION, ETC., IN PORTUGUESE INDIA	...	13,000	2,18,000	1,10,788

Numbers. 1892-93	Numbers. 1893-94.	PRESIDENCY SALT DEPARTMENT.				
		Salaries.				
1	1	Collector - - -	26,784	19,000	26,784	20,222
		Deputy Collector transferred from 9 Customs p. 25 - - -	2,400	2,400	2,400	2,400
5	5	Assistant Collectors - -	38,400	36,000	36,600	38,766
1	1	Native Assistant - - -	3,600	3,600	3,600	3,600
1	1	Assistant Surgeon - - -	2,400	2,400	1,800	2,023
		Total Salaries -	73,584	63,400	71,184	67,011
		Establishment.				
6	6	Superintendents - - -	11,700	9,000	11,700	8,745
17	11	Inspectors - - -	14,100	29,000	22,140	20,120
20	20	Sarkarkuns - - -	29,580	29,500	29,580	29,188
9	9	Darogas - - -	10,980	10,500	10,980	11,489
549	549	Clerks - - -	1,80,744	1,76,000	1,80,684	1,75,772
2,691	2,730	Servants - . -	2,50,242	2,43,000	2,46,774	2,42,904
3	3	Medical Establishment - -	348	325	312	312
56	53	Boat Establishment - -	7,791	18,435	12,567	11,860
2	2	Establishment in Jath State - -	240	240	240	230
		Cost of establishment of fish-curing yards	450	...	...	...
		Preventive Establishment.				
7	13	Inspectors - - -	18,180	...	10,140	10,347
111	111	Boat Establishment - -	10,768	...	6,328	6,201
		Temporary Establishment - -	1,000	1,000	1,000	386
			5,36,123		5 32,445	
		Deduct—Probable savings -	*14,123*		*11,510*	
		Total Establishment -	5,22,000	5,17,000	5,20,935	5,17,554
		Carried over - {	5,95,584	5,80,400	5,92,119	5,84,565
			...	13,000	2,18,000	1,10,788

5.—SALT—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Salaries, Establishments and Contingencies —*continued.*				
PRESIDENCY SALT DEPARTMENT—*contd.*				
Brought forward -	...	13,000	2,18,000	1,10,788
	5,95,584	5,80,400	5,92,119	5,84,565
Allowances				
Remuneration to Railway Companies for collection of salt statistics - - -	630	700	450	450
Tentage and Travelling Allowances to Officers -	6,534	6,300	6,136	6,897
Travelling Allowances to Establishment -	14,100	14,000	13,435	15,138
Boat Allowances - - -	13,101	13,000	12,765	12,442
Total Allowances -	34,365	34,000	32,786	34,927
Supplies and Services.				
Petty constructions - - -	13,789	9,520	15,765	8,550
Petty repairs - - - -	3,380	3,380	3,380	3,185
Rewards - - - -	3,910	4,000	4,110	4,800
Scales and weights - - -	719	600	600	1,963
Purchase of boats - - -	17,000	12,000	16,000	19,347
Purchase of books - - -	100	50	...	32
Purchase of carpets - - -	370	370	370	736
Purchase of tents - - -	800	...	...	...
Purchase of land - - -	...	...	...	87
Boat stores and repairs - - -	17,350	13,750	16,750	17,484
Commission on sale of salt - -	12,860	10,860	12,860	12,774
Law charges - - - -	10	10	10	8
Clothing to patients - - -	...	...	...	2
Diet of patients - - -	...	...	...	7
Remittance of treasure - - -	120	100	120	80
Supply of medicines - - -	150	360	150	192
Freight on and value of English stores -	...	...	...	2
Bagging and sewing charges - -	12,000	...	...	...
Total Supplies and Services -	82,558	55,000	70,115	69,249
Contingencies.				
Rents - - - -	277	266	266	211
Rates and taxes - - -	226	200	633	144
Postage charges - - -	3,035	3,000	3,020	2,711
Telegram charges - - -	520	500	615	511
Purchase of furniture - - -	1,193	1,193	1,193	1,178
Repairs of furniture - - -	330	380	330	562
Peons' uniforms and belts - -	25,781	3,793	3,793	13,624
Carriage of tents and records - -	1,000	1,300	1,000	1,313
Water-supply - - -	697	697	697	349
Other petty supplies - - -	11,221	9,691	15,809	10,712
Kharaghoda dispensary contingencies -	30	...	30	...
Miscellaneous office expenses - -	...	...	...	1
Total Contingencies -	44,310	21,020	27,386	31,316
	7,56,817	6,90,420	7,22,406	7,20,057
Deduct—Contribution for Sundrai Bunder Establishment - -	*420*	*420*	*420*	*420*
Deduct—Probable Savings - -			7,21,986 *3,986*	
TOTAL PRESIDENCY SALT DEPARTMENT -	7,56,397	6,90,000	7,18,000	7,19,637
Carried over -	7,56,397	7,03,000	9,36,000	8,30,425

5.—SALT—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Salaries, Establishments, and Contingencies—*contd.*	Rs.	Rs.	Rs.	Rs.
		Brought forward -	7,56,397	7,03,000	9,36,000	8,30,425
		SINDH DIVISION. (*a*)				
		Salaries.				
1	1	Collector, moiety transferred from "9.—Customs" (page 53) - -	9,000	9,000	9,000	9,000
1	1	Assistant Collector, ⅓rd cost transferred from "9.—Customs" (page 53) -	1,600	1,600	1,600	1,567
		Total Salaries -	10,600	10,600	10,600	10,567
		Establishment.				
4	4	Superintendents - - -	5,808		5,808	6,016
3	3	Inspectors - - -	2,160		2,160	2,019
17	17	Clerks - - -	8,280		8,280	8,693
66	66	Servants - - -	7,296		7,296	7,181
177	173	Preventive Establishment - -	36,612		36,756	36,253
14	14	Temporary Establishment - -	4,907		4,907	3,522
					65,207	
		Deduct—Probable Savings -			*1,207*	
		Total Establishment -	65,063	63,000	64,000	63,684
		Allowances.				
		Travelling and tentage allowances to Officers -	700	500	700	642
		Travelling allowance to Establishment -	3,280	2,600	2,800	2,634
		Total Allowances -	3,980	3,100	3,500	3,276
		Supplies and Services.				
		Petty constructions - - -	800	135	135	98
		Petty repairs - - -	907	907	907	923
		Rewards - - - -	500	200	500	124
		Scales and weights - - -	275	...	...	1,605
		Purchase of handcuffs - - -	45	...	...	...
		Total Supplies and Services -	2,527	1,242	1,542	2,750
		Contingencies.				
		Rates - - - -	240	240	240	240
		Postage charges - - -	560	530	530	529
		Telegram charges - - -	125	125	125	82
		Peons' uniforms and belts - -	249	250	249	350
		Water supply - - -	180	...	...	...
		Carriage of tents and records - -	137	100	137	31
		Purchase of furniture - - -	48	48	48	295
		Repairs of furniture - - -	...	100	...	97
		Petty supplies - - -	1,722	665	917	1,239
		Total Contingencies -	3,261	2,058	2,246	2,863
					81,888	
		Add—For rounding - -			112	
		TOTAL SINDH DIVISION -	85,431	80,000	82,000	83,140
		ADEN DIVISION. (*b*)				
		Establishment.				
1	1	Havildar	360	360	360	
4	4	Peons	720	720	720	
1	1	Coolie and Weighing-man . . .	180	180	180	
		Total Establishment .	1,260	1,260	1,260	1,192
		Allowances.				
		Allowance to the Municipality for superintendence	300	300	300	295
		Contingencies.				
		Peons' uniforms and belts - - -	...		...	80
		Stationery and other petty supplies - -	300		300	220
		Total Contingencies -	300	440	300	300
			1,860		1,860	
		Add—For rounding -	312		140	
		TOTAL ADEN DIVISION .	2,172	2,000	2,000	1,787
		GOA MIXED COMMISSION - -	...	20,000	...	...
		PAYMENTS TO OFFICERS OF OTHER PROVINCES -	...	4,000	...	...
		Total Salaries, Establishments, & Contingencies	**8,44,000**	**8,09,000**	**10,20,000**	**9,15,352**

(*a*) Expenditure controlled by the Commissioner in Sindh.
(*b*) Ditto ditto Political Resident, Aden.

Bombay.

5.—SALT—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Salt Purchase and Freight.				
		Portuguese India - - - -	...	...	8,700	22,240
		Ditto "Damaun" - - -	...	...	8,000	6,787
		Presidency Salt Department (*a*) - -	3,05,000	4,00,000	3,01,300	2,90,124
		Sindh Division (*b*) - - - -	45,000		40,000	47,905
		Total Salt Purchase and Freight -	3,50,000	4,00,000	3,58,000	3,67,056
		Preventive Establishments. (*a*)				
		NORTHERN FRONTIER ESTABLISHMENT.				
		Establishment.				
16	16	Inspectors - - -	34,200		34,200	31,609
1	1	Sarkarkun - - -	600		600	600
113	113	Mounted Preventive Force - -	42,169		42,169	26,398
20	20	Clerks - - - -	3,960		3,960	3,819
1,001	1,001	Servants - - -	1,04,874		1,04,874	88,236
			1,85,803		1,85,803	
		Deduct—Probable Savings -	*28,803*		*28,803*	
		Total Establishment -	1,57,000	1,52,000	1,57,000	1,50,662
		Allowances.				
		Travelling allowances to Establishment -	9,000	9,000	10,000	8,678
		Supplies and Services.				
		Purchase of carpets - - -	60	60	60	...
		Petty constructions - - -	200	...	200	...
		Petty repairs - - - -	460	740	460	841
		Clothing, Preventive Police - -	22,200	5,800	5,800	8,270
		Rewards - - - -	800	200	1,000	179
		Remittance of treasure - - -	5	...	5	...
		Purchase of land - - -	3,000	1,200	...	75
		Total Supplies and Services -	26,725	8,000	7,525	9,365
		Contingencies.				
		Rents - - - -	172		172	103
		Postage charges - - -	280		280	250
		Telegram charges - - -	20		20	3
		Carriage of tents and records - -	5		5	...
		Purchase of furniture - - -	100		100	52
		Petty supplies - - -	1,570		2,170	1,613
		Total Contingencies -	2,147	2,000	2,147	2,021
					1,77,272	
		Deduct—For rounding -			*272*	
		TOTAL NORTHERN FRONTIER ESTABLISHMENT -	1,94,872	1,71,000	1,77,000	1,70,726
		Carried over -	1,94,872	1,71,000	1,77,000	1,70,726

(*a*) Expenditure controlled by the Commissioner of Customs, Salt, Opium and Excise.
(*b*) Expenditure controlled by the Commissioner in Sindh.

5.—SALT—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Preventive Establishments—*contd.*	Rs.	Rs.	Rs.	Rs.
Brought forward -	1,94,872	1,71,000	1,77,000	1,70,726
PORTUGUESE FRONTIER ESTABLISHMENT.				
Salaries.				
Numbers. 1892-93. — / 1893-94. 1 — Assistant Collector of Salt Revenue (800)	9,600	...		
Establishment.				
— / 11 — Inspectors - - -				
— / 1 — Coast Guard Inspector - -				
— / 5 — Sarkarkuns - - -				
— / 47 — Clerks - - - -				
— / 965 — Servants - - -				
— / 10 — Boat Establishment - -				
Medical Establishment - -				
	1,70,875	1,31,000		
Allowances.				
Travelling allowances to Establishment -	11,700	7,000		
Supplies and Services.				
Law charges - - - -	200			
Petty constructions - - -	10,050			
Petty repairs - - - -	900			
Rewards - - - -	5,000			
Boat stores and repairs - - -	1,000			
Remittance of treasure - - -	150			
Clothing to Preventive Police - -	2,800			
Arms and accoutrements - -	2,500			
Total Supplies and Services -	22,600	36,000		
Contingencies.				
Rents - - - - } Rates and taxes - - - }	800			
Postage charges - - -	1,200			
Telegram charges - - -	90			
Carriage of tents and records - -	300			
Purchase of furniture - - -	2,070			
Petty supplies - - -	3,450			
Total Contingencies -	7,910	6,000		
	2,22,685			
Deduct—For rounding -	*557*			
TOTAL PORTUGUESE FRONTIER ESTABLISHMENT -	2,22,128	1,80,000		
Total Preventive Establishments -	4,17,000	3,51,000	1,77,000	1,70,726

6.—STAMPS. (*a*)

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Superintendence - - -	56,000	56,000	56,000	67,261
Charges for the sale of General Stamps -	60,000	59,000	57,000	58,104
Charges on sale of Court-fees Stamps - -	39,000	39,000	37,000	37,737
Stamp paper supplied from Central Stores -	90,000	84,000	82,000	58,559
TOTAL -	2,45,000	2,38,000	2,32,000	2,21,661
IMPERIAL SHARE—ONE-FOURTH -	61,000	60,000	58,000	55,415
PROVINCIAL SHARE—THREE-FOURTHS -	1,84,000	1,78,000	1,74,000	1,66,246

(*a*) Expenditure, except "Inspector-General and Inspectors" under "Superintendence," controlled by the Superintendent of Stamps.

6.—STAMPS—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Superintendence.	Rs.	Rs.	Rs.	Rs.
		INSPECTOR-GENERAL AND INSPECTORS.				
		Salaries.				
		Inspector-General (part salary transferred from "19B.—Law and Justice—Jails," page 86) -	...	...	...	4,040
		Inspectors - - - - - -	...	...	...	3,164
		Total Salaries -	...	...	..	7,204
		Establishment.				
		Clerks - - - - -	...	...	...	3,264
		TOTAL INSPECTOR-GENERAL AND INSPECTORS -	(a)	(a)	(a)	10,468
		PRESIDENCY EXECUTIVE ESTABLISHMENT. (STAMP OFFICE.)				
		Salaries.				
1	1	Assistant Superintendent (600) -	7,200	7,200	7,200	8,687
		Establishment.				
24	24	Clerks - - - -	18,492	18,444	18,444	17,521
4	4	Official vendors - - -	2,340	2,340	2,340	2,315
37	37	Servants - - -	4,164	4,164	4,164	4,150
		Total Establishment -	24,996	24,948	24,948	23,986
		Allowances.				
		Travelling allowance - -	...	600	...	1,213
		Special charges - - -	...	...	...	919
		Supplies and Services.				
		Freight on English stores - -	120	125	125	68
		Contingencies.				
		Postage charges - - -	1,100	1,000	1,100	804
		Telegram charges - - -	30	30	30	30
		Purchase of furniture - - -	100	165	165	...
		Repairs of furniture - - -	50	50	50	...
		Peons' uniforms and belts - -	60	...	60	162
		Packing and conveyance charges - -	5,800	6,457	5,800	5,751
		Stationery and other petty supplies -	1,220	425	425	251
		Miscellaneous office expenses - -	...	...	...	550
		Expenditure from savings in contract contingent grants - - - -	...	...	1,234	...
		Total Contingencies -	8,360	8,127	8,864	7,548
		TOTAL PRESIDENCY EXECUTIVE ESTABLISHMENT -	40,676	41,000	41,137	42,421
		DISTRICT ESTABLISHMENTS.				
		Establishment.				
26	26	Clerks - - - -	9,588	9,588	9,588	9,081
1	1	Official vendor - - -	120	120	120	90
2	2	Servants - - -	168	168	168	348
		Total Establishment -	9,876	9,876	9,876	9,519
		Allowances.				
		Travelling allowance - - -	30	30	30	29
		Contingencies.				
		Postage charges - - -	2,410	2,335	2,335	2,231
		Telegram charges - - -	10	10	10	4
		Purchase of furniture - - -	...	50	...	150
		Packing and conveyance charges - -	1,503	1,862	1,468	1,719
		Stationery and other petty supplies - -	1,247	837	882	720
		Expenditure from savings in contract contingent grant - - - -	...	...	405	...
		Total Contingencies -	5,170	5,094	5,100	4,824
		TOTAL DISTRICT ESTABLISHMENTS -	15,076	15,000	15,006	14,372
			55,752		56,143	
		Add or *Deduct*—For rounding -	248		*143*	
		Total Superintendence -	56,000	56,000	56,000	67,261

(a) Provided under "18.—General Administration."

6.—STAMPS—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Charges for the sale of General Stamps.				
Commission - - - -	60,000	59,000	51,300	1,151
Discount - - - -			5,700	56,953
Total Charges for the sale of General Stamps	60,000	59,000	57,000	58,104
Charges on sale of Court-fees Stamps.				
Commission - - - - -	...	...	200	60
Discount - - - - -	39,000	39,000	36,800	37,677
Total Charges on sale of Court-fees Stamps - - - -	39,000	39,000	37,000	37,737

7.—EXCISE. (*a*)

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Collectors', Commissioners', and Cantonment Magistrates' Establishments - - -	3,58,000	3,36,000	3,72,000	3,49,971
Imperial Share—Three-fourths -	2,69,000	2,52,000	2,79,000	2,62,478
Provincial Share—One-fourth -	89,000	84,000	93,000	87,493

(*a*) Under the control of Commissioner of Customs, Salt, Opium, and Excise in the Presidency, and of the Commissioner of Sindh in that Province.

Details.

Numbers. 1892-93.	Numbers. 1893-94.	Collectors', Commissioners', and Cantonment Magistrates' Establishments.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Presidency Executive Establishment. *Salaries.*				
1	1	Assistant Collector (500) - -	6,000	6,000	6,000	7,379
		Establishment. Distillery Establishment.				
26	22	Inspectors - - -	14,640	14,600	19,620	21,174
5	4	Gaugers - - -	2,160	2,100	3,000	2,101
1	—	Clerk - - - -	...	...	480	480
4	—	Servants and Guards - -	...	..	456	456
3	3	Temporary Establishment - -	2,160	1,400	2,160	1,908
		Lump provision for cost of detectives -	...	...	1,980	...
		Total Distillery Establishments -	18,960	18,100	27,696	26,119
		Establishment in Collectors', etc., Offices.				
5	5	Clerks - - -	3,540	3,500	3,540	3,579
34	33	Servants - - -	3,984	4,000	4,104	3,927
7	7	Temporary Establishment - -	840	...	840	...
		Total Establishment in Collector's, etc., Offices-	8,364	7,500	8,484	7,506
			27,324	25,600	36,180	33,625
		Carried over -	6,000	6,000	6,000	7,379

7.—EXCISE—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Collectors', Commissioners', and Cantonment Magistrates' Establishments—*contd.*	Rs.	Rs.	Rs.	Rs.
PRESIDENCY EXECUTIVE ESTABLISHMENT—*contd.*				
Brought forward	6,000	6,000	6,000	7,379
	27,324	25,600	36,180	33,625
Opium Preventive Establishment. (Numbers: 1892-93 / 1893-94.)				
— / 4 Inspectors	5,400		...	...
— / 6 Detectives	1,200		...	...
— / 1 Clerk	480		...	...
— / 4 Servants	456		...	...
Total Opium Preventive Establishment	7,536	7,500	(*a*)	(*a*)
Total Establishment	34,860	33,100	36,180	33,625
Allowances.				
Travelling, conveyance and horse allowances to Officers	600	600	600	600
Travelling, conveyance and horse allowances to Establishment	2,760	2,400	2,280	2,118
Hutting money	348	400	348	...
Total Allowances	3,708	3,400	3,228	2,718
Supplies and Services.				
Freight on English stores	...	...	...	1
Rewards to informers	1,650	1,300	1,400	1,289
Conveyance of Excise Opium	6,400	6,000	6,400	6,428
Petty repairs	30	...	30	2
Purchase of books	...	700	...	...
Total Supplies and Services	8,080	8,000	7,830	7,720
Contingencies.				
Purchase of furniture	...	...	...	155
Rents	300	300	300	328
Rates and taxes	468	500	468	277
Postage charges	20	20	20	20
Telegram charges	205	120	205	97
Lighting distilleries	360	200	360	188
Water-supply	9	...	9	1
Peons' uniforms and belts	143	...	120	232
Stationery and other petty supplies	1,529	300	1,040	270
Removal of distillery refuse	1,180	1,160	1,180	1,176
Cost of numbering tári trees	240	200	240	181
Total Contingencies	4,454	2,800	3,942	2,925
	57,102		57,180	
Deduct—For rounding	*102*		*180*	
TOTAL PRESIDENCY EXECUTIVE ESTABLISHMENT	57,000	53,300	57,000	54,367
Carried over	57,000	53,300	57,000	54,367

(*a*) Included in "Distillery Establishment."

7.—EXCISE—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Collectors', Commissioners', and Cantonment Magistrates' Establishments—*contd.*	Rs.	Rs.	Rs.	Rs.
		Brought forward -	57,000	53,300	57,000	54,367
		District Establishments.				
		Distillery Establishments.				
—	1	Inspector, Rs. 275 - -	3,300		...	
1	—	" " 260 - -	...		3,120	
3	3	" " 250 - -	9,000		9,000	
—	1	" " 230 - -	2,760		...	
1	—	" " 220 - -	...		2,640	
3	2	" " 200 - -	4,800		7,200	
1	1	" " 175 - -	2,100		2,100	
1	1	" " 170 - -	2,040		2,040	
17	18	" " 150 - -	32,400		30,600	
11	10	" " 125 - -	15,000		16,500	
17	18	" " 100 - -	21,600		20,400	
25	21	" " 75 - -	18,900		22,500	
3	3	" " 70 - -	2,520		2,520	
16	14	" " 60 - -	10,080		11,520	
19	18	" " 50 - -	10,800		11,400	
17	17	" " 40 - -	8,160		8,160	
4	4	" " 35 - -	1,680		1,680	
23	23	" " 30 - -	8,280		8,280	
29	29	" " 25 - -	8,700		8,700	
25	25	" " 20 - -	6,000		6,000	
10	10	" " 18 - -	2,160		2,160	
23	23	" " 15 - -	4,140		4,140	
1	1	" " 14 - -	168		168	
7	7	" " 12 - -	1,008		1,008	
			1,75,596	1,65,400	1,81,836	1,70,333
2	2	Supervisors and Assistant Supervisors -	8,700	7,700	8,700	7,111
11	7	Gaugers and Assistant Gaugers -	4,800	7,200	6,840	3,408
9	9	Clerks - - - -	2,688		2,688	4,228
173	168	Servants and Guards - -	18,552	17,200	18,900	17,145
4	4	Boat Establishment - -	408	340	408	341
		Temporary Establishment - -	11,160	560	7,220	406
			2,21,904		2,26,592	
		Deduct—Probable Savings -	*6,416*			
			2,15,488			
		Deduct—Contribution of contractors on account of Temporary Establishment - -	*11,160*		*5,000*	
		Total Distillery Establishments -	2,04,328	1,98,400	2,21,592	2,02,972
		Carried over -	2,04,328	1,98,400	2,21,592	2,02,972
			57,000	53,300	57,000	54,367

7.—EXCISE—*continued.*

Numbers. 1892-93	Numbers. 1893-94	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Collectors', Commissioners', and Cantonment Magistrates' Establishments—*contd.*				
		Brought forward -	57,000	53,300	57,000	54,367
		DISTRICT ESTABLISHMENTS—*contd.*				
		Brought forward -	2,04,328	1,98,400	2,21,592	2,02,972
		Establishment in Collectors', etc., Offices				
1	1	Superintendent - - -	900	...	900	629
20	21	Clerks - - -	8,160	7,000	7,800	7,033
19	19	Servants - - -	2,220	2,300	2,220	2,720
		Total Establishment in Collectors', etc., Offices	11,280	9,300	10,920	10,382
		Total Establishment -	2,15,608	2,07,700	2,32,512	2,13,354
		Allowances.				
		Travelling, conveyance and horse allowances to officers - - - -	46,400	600	1,800	610
		Travelling, conveyance and horse allowances to establishment - - -		44,100	45,523	44,638
		Allowances to village officers for collecting tree-tapping fees - - -	640	...	1,900	2,856
		Hutting money - - -	432	800	...	...
		Total Allowances -	47,472	45,500	49,223	48,104
		Supplies and Services.				
		Petty construction - - -	2,500	...	125	486
		Petty repairs - - - -	1,030	700	610	742
		Diet-money to defaulters - -	50	...	50	...
		Rewards to informers - - -	18,000	16,400	17,865	17,919
		Conveyance of Excise Opium - -	2,153	1,700	630	1,672
		Secret service money - - -	400	200	850	150
		Law charges - - - -	170	...	200	60
		Total Supplies and Services -	24,303	19,000	20,330	21,029
		Contingencies.				
		Rents - - - -	979	1,100	978	1,376
		Rates and taxes - - -	12	100	40	64
		Water-supply - - -	192	200	192	176
		Telegram charges - - -	85	50	25	40
		Postage charges - - -	3,985	3,500	3,500	3,450
		Purchase of furniture - - -	675	350	220	336
		Repairs of furniture - - -	25	...	...	54
		Peons' uniforms and belts - -	1,405	1,000	346	904
		Carriage of tents and records - -	50	100	50	126
		Petty supplies - - -	6,134	4,000	9,663	6,567
		Removal of distillery refuse -	50	...	50	...
		Cost of numbering tári trees -	...	...	2,100	...
		Miscellaneous office expenses -	25	100	...	24
		Expenditure from savings in contract contingent grants - - - -	...	...	1,448	...
		Total Contingencies -	13,617	10,500	18,612	13,117
		Deduct—Probable savings -			3,20,677 *5,677*	
		TOTAL DISTRICT ESTABLISHMENTS -	3,01,000	2,82,700	3,15,000	2,95,604
		Total Collectors', Commissioners', and Cantonment Magistrates' Establishments -	3,58,000	3,36,000	3,72,000	3,49,971

8.—PROVINCIAL RATES.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Local.				
Collection of Rates and Cesses. (*a*)				
Remuneration for collecting the local cess - -	52,000	50,000	53,000	50,327

(*a*) Under the control of the Commissioners in the Presidency proper, and of the Commissioner in Sindh in Sindh.

9.—CUSTOMS. (*a*)

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Imperial.				
Sea-Customs—Salaries, Establishment, and Contingencies - - - -	5,30,000	5,26,000	5,21,000	5,22,616

(*a*) Under the control of the Commissioner of Customs, Salt, Opium, and Excise in the Presidency and of the Commissioner in Sindh.

Details.

Numbers. 1892-93.	Numbers. 1893-94		Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Sea-Customs—Salaries, Establishment, and Contingencies.				
		Commissioner.				
		Salaries.				
1	1	Commissioner (3,500)[4] - -	40,320	46,600	40,320	32,904
1	1	Personal Assistant to Commissioner (300)	3,600	3,600	3,600	3,600
		Total Salaries -	43,920	50,200	43,920	36,504
		Establishment.				
8	8	Clerks (Main Office) - -	7,680	7,600	7,680	7,604
15	15	Servants (ditto) - - -	1,806	1,800	1,806	1,774
11	11	Boat Establishment - -	1,884	1,880	1,884	1,861
		Establishment of the Reporter-General of External Commerce—				
45	45	Clerks - - -	21,654	21,360	21,318	21,265
4	4	Servants - - -	360	360	360	353
		Total Establishment	33,384	33,000	33,048	32,857
		Carried over -	77,304	83,200	76,968	69,361

9.—CUSTOMS—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Sea-Customs—Salaries, Establishment, and Contingencies—*contd.*				
COMMISSIONER—Brought forward -	77,304	83,200	76,968	69,361
Allowances.				
Travelling allowance to officers - -	4,600	4,600	4,600	4,613
Ditto to establishment -	1,750	1,700	1,650	1,813
Total Allowances -	6,350	6,300	6,250	6,426
Supplies and Services.				
Purchase of carpets - - -	...	...	...	160
Purchase of tents - - -	...	...	...	1,000
Repairs of boats and barges - -	500	300	500	299
Purchase of books - - -	55	50	55	70
Total Supplies and Services -	555	350	555	1,529
Contingencies.				
Postage charges - - -	300	300	300	299
Telegram charges - - -	100	100	100	83
Peons' uniforms and belts - -	364	...	...	316
Carriage of tents and records - -	800	800	800	1,142
Petty supplies - - -	336	530	94	621
Repairs of tents - - -	...	...	...	4
Purchase of furniture - - -	...	10	...	181
Repairs of furniture - - -	...	10	...	14
Supply of medicines - - -	...	...	...	2
Total Contingencies -	1,900	1,750	1,294	2,662
Deduct—For rounding -			85,067 *67*	
TOTAL COMMISSIONER -	86,109	91,600	85,000	79,978
PRESIDENCY DIVISION.				
Salaries.				
Moiety of the pay of the Collector and Assistant Collector of Land Revenue and Customs, Bombay, transferred from "3.—Land Revenue, Charges of District Administration, General Establishments," page 29 - -	16,704	18,000	16,704	17,393
Numbers. 1892-93. / 1893-94. — Assistant Collectors (550, 450, 350) -	16,200	16,000	18,600	18,909
Total Salaries -	32,904	34,000	35,304	36,302
Establishment.				
8 / 8 Examiners - - -	12,360	12,360	12,360	12,570
6 / 6 Gaugers - - -	16,200	16,200	16,200	16,538
48 / 48 Clerks - - -	26,712	26,700	26,664	26,721
38 / 38 Servants - - -	3,906	3,900	3,906	3,895
Preventive Establishment.				
1 / 1 Superintendent - - -	7,200	7,200	7,200	7,781
4 / 4 Inspectors - - -	11,400	11,400	11,400	10,431
58 / 61 Preventive officers - -	75,600	75,300	72,600	71,785
8 / 8 Tallymen - - -	3,360	3,360	3,360	3,380
3 / 3 Clerks - - -	1,260	1,260	1,260	1,230
13 / 13 Gate-keepers - - -	5,760	5,760	5,760	5,755
75 / 75 Boat establishment - -	12,324	12,324	12,324	12,196
134 / 138 Servants - - -	16,410	16,000	15,954	15,947
17 / 17 Private establishment - -	8,214	8,236	8,214	8,243
48 / 48 Tobacco establishment - -	16,914	17,000	16,914	16,966
Total Establishment -	2,17,620	2,17,000	2,14,116	2,13,438
Allowances.				
Conveyance and horse allowances to officers -	840	840	840	492
Travelling allowance to establishment -	1,260	1,260	1,260	1,684
Total Allowances -	2,100	2,100	2,100	2,176
Carried over -	2,52,624	2,53,100	2,51,520	2,51,916
	86,109	91,600	85,000	79,978

9.—CUSTOMS—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Sea-Customs—Salaries, Establishment, and Contingencies—*contd.*				
Brought forward -	86,109	91,600	85,000	79,978
PRESIDENCY DIVISION—Brought forward -	2,52,624	2,53,100	2,51,520	2,51,916
Supplies and Services.				
Purchase of books and publications -	40	50	175	28
Boat stores and repairs - - -	3,000	3,500	2,500	3,363
Telephone charges - - -	200	200	200	200
Marine stores for Preventive Department -	1,500	500	1,500	1,558
Rewards - - - -	3,700	3,000	3,000	2,916
Petty construction - - -	230	230	230	...
Petty repairs - - -	270	300	270	374
Coal for steam-launches - - -	1,000	1,195	1,500	481
Supply of medicines - - -	20	20	20	...
Scales and weights - - -	...	5	...	1,470
Total Supplies and Services -	9,960	9,000	9,395	10,390
Contingencies.				
Repairs of furniture - - -	...	100	...	111
Purchase of furniture - - -	...	500	...	353
Postage charges - - -	250	235	235	222
Telegram charges - - -	25	60	25	18
Rents - - - -	834	834	834	852
Rates and taxes - - -	663	663	663	640
Petty supplies - - - -	2,100	1,948	2,207	1,624
Water-supply - - - -	298	200	298	190
Peons' uniforms and belts - -	1,360	360	360	495
Miscellaneous office expenses - -	...	...	...	299
Total Contingencies -	5,530	4,900	4,622	4,804
	2,68,114	2,67,000	2,65,537	2,67,110
Deduct—Contribution on account of Customs' Establishment at Private Wharfs and for Tobacco Establishment - - - -	*28,097*	*28,000*	*28,097*	*28,144*
			2,37,440	
Deduct—For rounding -			*440*	
TOTAL PRESIDENCY DIVISION -	2,40,017	2,39,000	2,37,000	2,38,966
GUJARAT DIVISION.				
Salaries.				
1 / 1 Assistant Collector (800) - -	9,600	9,600	9,600	10,635
Establishment.				
1 / 1 Special Officer, Cambay - -	1,800	1,800	1,800	1,800
6 / 6 Sarkarkuns and Darogas, &c. - -	4,320	4,320	4,320	4,425
41 / 41 Clerks - - - -	10,365	10,220	10,365	10,118
104 / 104 Servants - - -	10,074	10,000	10,074	9,904
26 / 26 Boat Establishment - -	1,365	2,800	2,949	2,765
Preventive Establishment.				
1 / 1 Inspector - - -	2,100	2,000	2,100	1,800
11 / 11 Boat Establishment - -	1,060	1,060	1,060	1,033
Total Establishment -	31,084	32,200	32,668	31,845
Carried over -	40,684	41,800	42,268	42,480
	3,26,126	3,30,600	3,22,000	3,18,944

9.—CUSTOMS—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Sea-Customs—Salaries, Establishment, and Contingencies—*contd.*				
GUJARAT DIVISION—*contd.*				
Brought forward -	3,26,126	3,30,600	3,22,000	3,18,944
	40,684	41,800	42,268	42,480
Allowances.				
Tentage and Travelling allowances to officers	1,500	1,500	1,500	1,489
Travelling allowances to establishment -	2,000	2,000	2,500	2,097
Boat allowance - - -	1,584	...	...	...
Total Allowances -	5,084	3,500	4,000	3,586
Supplies and Services.				
Purchase of books - - -	50	...	50	...
Rewards - - - -	1,200	1,000	1,685	488
Boat stores and repairs - - -	1,280	1,390	1,390	1,378
Petty repairs - - -	440	410	440	220
Petty construction - - -	225	200	200	477
Purchase of carpets - - -	...	...	...	10
Clothing charges - - -	774	...	...	...
Total Supplies and Services -	3,969	3,000	3,765	2,573
Contingencies.				
Rents - - - -	360	360	360	360
Postage charges - - -	790	790	790	670
Telegram charges - - -	15	15	15	7
Repairs of furniture - - -	...	...	...	10
Purchase of furniture - - -	80	80	80	...
Water-supply - - - -	70	70	70	9
Carriage of tents and records - -	100	100	100	61
Peons' uniforms and belts - -	10	...	10	146
Petty supplies - - - -	1,550	500	1,973	1,150
Total Contingencies -	2,975	1,915	3,398	2,121
Deduct—For rounding -			53,431 *431*	
TOTAL GUJARAT DIVISION -	52,712	50,215	53,000	50,760
KONKAN DIVISION.				
Salaries.				
Numbers. 1892-93. 1893-94.				
1 1 Deputy Collector (1,000) - -	12,000	12,000	12,000	12,000
3 3 Assistant Collectors (2—450 each and 1—600) - - -	18,000	19,000	18,000	17,760
	30,000	31,000	30,000	29,760
Deduct—⅛th of Deputy Collector's pay transferred to "5.—Salt," page 39 -	*2,400*	*2,400*	*2,400*	*2,400*
Total Salaries -	27,600	28,600	27,600	27,360
Establishment.				
2 2 Sarkarkuns and Darogas - -	2,400		2,400	2,393
48 48 Clerks - - -	14,145		14,145	14,079
104 104 Servants - - -	10,878		10,878	11,137
61 38 Boat Establishment - -	4,248		6,414	5,556
Total Establishment -	31,671	33,000	33,837	33,165
Allowances.				
Tentage and travelling allowances to officers -	6,000		5,730	5,582
Travelling allowances to establishment -	4,200		4,000	3,738
Boat allowances - - -	2,346		180	180
Total Allowacnes -	12,546	9,800	9,910	9,500
Supplies and Services.				
Rewards - - - -	400		314	78
Purchase of books - - -	50		50	...
Boat stores and repairs - - -	1,970		1,810	2,251
Petty construction - - -	846		700	1,030
Petty repairs - - - -	400		400	506
Purchase of carpets - - -	280		280	223
Clothing charges - - -	1,284		...	...
Total Supplies and Services -	5,230	4,500	3,554	4,088
Carried over -	77,047	75,900	74,901	74,113
	3,78,838	3,80,815	3,75,000	3,69,704

9.—CUSTOMS —*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Sea-Customs—Salaries, Establishment, and Contingencies—*contd.*				
		KONKAN DIVISION—*contd.*				
		Brought forward	3,78,838	3,80,815	3,75,000	3,69,704
			77,047	75,900	74,901	74,113
		Contingencies.				
		Purchase of furniture	600		600	246
		Purchase of scales	...		30	...
		Repairs of furniture	...		...	27
		Rents	381		375	384
		Rates and taxes	125		250	39
		Postage charges	3,135		3,135	2,936
		Telegram charges	100		99	61
		Carriage of tents and records	250		250	312
		Petty supplies	1,825		2,431	1,601
		Peons' uniforms and belts	25		25	202
		Total Contingencies	6,441	5,100	7,195	5,404
		Deduct—For rounding			82,096 *96*	
		TOTAL KONKAN DIVISION	83,488	81,000	82,000	79,517
		SINDH DIVISION.				
		Salaries.				
1	1	Collector (1,500)	18,000	18,000	18,000	18,000
1	1	Assistant Collector (400)	4,800	4,800	4,800	4,700
			22,800	22,800	22,800	22,700
		Deduct—Moiety of pay of Collector and ⅓rd of Assistant Collector's pay transferred to "5.—Salt," page 41	*10,600*	*10,600*	*10,600*	*10,567*
		Total Salaries	12,200	12,200	12,200	12,133
		Establishment.				
8	8	Appraisers	11,016		7,740	8,569
15	15	Clerks, Gaugers and Examiners	11,040		10,980	11,217
37	37	Servants	4,296		4,296	2,817
—	—	Boat Establishment	...		...	105
—	—	Wharf Establishment	...		...	72
6	6	Statistical Establishment	4,200		4,200	4,200
51	51	Preventive Establishment	18,420		18,384	16,961
		Allowance to an officer residing at the Customs House	300		300	...
		Total Establishment	49,272	46,000	45,900	43,941
		Allowances.				
		Travelling allowance to officers	1,000		1,000	710
		Ditto to establishment	200		200	230
		Total Allowances	1,200	985	1,200	940
		Special Charges.				
		Construction of a steam-launch	...	...	...	12,300
		Supplies and Services.				
		Purchase of boats	35		...	...
		Purchase of books	...		145	...
		Rewards	100		100	..
		Boat stores and repairs	1,200		1,200	1,104
		Petty construction	...		...	465
		Petty repairs	100		100	28
		Total Supplies and Services	1,435	2,000	1,545	1,597
		Carried over	64,107	61,185	60,845	70,911
			4,62,326	4,61,815	4,57,000	4,49,221

9.—CUSTOMS—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Sea-Customs—Salaries, Establishment, and Contingencies—*contd.*				
Brought forward -	4,62,326	4,61,815	4,57,000	4,49,221
SINDH DIVISION—Brought forward -	64,107	61,185	60,845	70,911
Contingencies.				
Repairs of furniture - - -	200		200	170
Postage charges - - -	40		40	70
Telegram charges - - -	400		400	44
Peons' uniforms and belts - -	581		581	206
Rents - - - -	146		132	176
Rates and taxes - - -	20		20	98
Purchase of furniture - - -	690		140	288
Water-supply - - -	337		337	201
Petty supplies - - - -	965		1,065	1,104
Miscellaneous office expenses - -	...		...	127
Total Contingencies -	3,379	3,000	2,915	2,484
	67,486		63,760	
Add—For rounding -	188		240	
TOTAL SINDH DIVISION -	67,674	64,185	64,000	73,395
Total Sea-Customs—Salaries, Establishment, and Contingencies - -	5,30,000	5,26,000	5,21,000	5,22,616

10.—ASSESSED TAXES.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Collection of income-tax - - -	52,000	52,000	51,000	51,576
IMPERIAL SHARE—ONE-HALF -	26,000	26,000	26,000	25,788
PROVINCIAL SHARE—ONE-HALF -	26,000	26,000	25,000	25,788

DETAILS.

Numbers. 1892-93.	Numbers. 1893-94.	Collection of Income-tax. (a)	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		PRESIDENCY.				
		Salaries.				
1	1	Collector (700) - -	8,400	8,728	8,400	8,757
1	1	Assistant Collector (300) - -	3,600	3,872	3,600	3,296
		Total Salaries -	12,000	12,600	12,000	12,053
		Establishment.				
21	21	Clerks - - -	11,220	11,300	11,220	11,365
6	6	Inspectors - - -	7,440	7,440	7,440	7,440
9	9	Notice Servers - - -	2,220	2,220	2,220	2,219
12	12	Servants - - -	1,440	1,440	1,440	1,438
		Total Establishment -	22,320	22,400	22,320	22,462
		Allowances.				
		Allowance for collection of Income-tax -	5,500	5,450	5,300	5,455
		Conveyance allowance - -	1,800	1,800	1,800	1,749
		Total Allowances -	7,300	7,250	7,100	7,204
		Carried over -	41,620	42,250	41,420	41,719

(a) Under the control of the Commissioners and Commissioner in Sindh. For the Presidency Town, the Collector of Land Revenue Customs is *ex-officio* Income-tax Commissioner.

10.—ASSESSED TAXES—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Collection of Income-tax—*contd.*	Rs.	Rs.	Rs.	Rs.
PRESIDENCY—Brought forward -	41,620	42,250	41,420	41,719
Contingencies.				
Purchase of furniture - - -	45	45	45	49
Repairs of furniture - - -	10	10	10	15
Postage charges - - -	50	50	50	22
Telegram charges - - -	5	5	5	4
Peons' uniforms and belts - -	144	...	...	108
Miscellaneous office expenses - -	90	90	90	102
Total Contingencies -	344	200	200	300
	41,964		41,620	
Add—For rounding -	36		380	
TOTAL PRESIDENCY -	42,000	42,450	42,000	42,019
UP-COUNTRY OR MOFUSSIL CHARGES.				
Salaries.				
Collectors (Allowance) - -	1,200	1,200	1,200	1,200
Establishment. (Numbers: 1892-93 / 1893-94)				
13 / 13 Clerks - - -	4,020	4,020	4,020	3,437
7 / 7 Servants - - -	672	672	672	627
Temporary Establishment - -	2,206	2,134	2,134	2,589
Total Establishment -	6,898	6,826	6,826	6,653
Allowances.				
Travelling allowances to establishment -	30	30	15	23
Remuneration to village officers - -	500	700	700	338
Allowance for collection of income-tax -	653	350	200	935
Total Allowances -	1,183	1,080	915	1,296
Contingencies.				
Postage charges - - -	80	80	90	50
Stationery charges - - -	...	...	70	204
Miscellaneous office expenses - -	418	364	368	154
Total Contingencies -	498	444	528	408
	9,779		9,469	
Add or *Deduct*—For rounding -	221		*469*	
TOTAL UP-COUNTRY OR MOFUSSIL CHARGES -	10,000	9,550	9,000	9,557
Total Collection of Income-tax -	**52,000**	**52,000**	**51,000**	**51,576**

11.—FOREST.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
A.—Conservancy and Works - -	13,52,000	10,71,000	13,24,000	10,82,703
B.—Establishments - - -	9,00,000	8,79,000	9,15,000	8,44,435
TOTAL -	22,52,000	19,50,000	22,39,000	19,27,138
IMPERIAL SHARE—ONE-HALF -	11,26,000	9,75,000	11,19,000	9,63,569
PROVINCIAL SHARE—ONE-HALF -	11,26,000	9,75,000	11,20,000	9,63,569

II.—FOR

Details.	Budget Estimate, 1893-94.					Revised Esti		
	Sindh Circle.	Northern Circle.	Central Circle.	Southern Circle.	Total.	Sindh Circle.	Northern Circle.	Central Circle.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Conservancy and Works.								
I.—Timber and other Produce removed from the Forests by Government Agency—								
a. Timber	42,600	22,500	12,290	2,10,040	2,87,430	48,900	13,274	11,470
b. Firewood and charcoal	3,95,000	...	10,228	1,38,200	5,43,428	3,19,800	...	10,665
c. Bamboos	...	150	...	...	150	...	300	5
d. Sandalwood	...	...	...	780	780	...	...	...
e. Grass and other minor produce	900	1,600	7,540	43,730	53,770	1,150	1,530	7,100
Total I.—Timber, &c., by Govt. Agency	4,38,500	24,250	30,058	3,92,750	8,85,558	3,69,850	15,104	29,240
II.—Timber and other Produce removed from the Forests by Consumers or Purchasers	300	14,633	21,235	10,250	46,418	400	12,739	21,385
III.—Drift and Waif wood and confiscated Forest Produce	...	160	118	390	668	50	135	130
IV.—Revenue from Forests not managed by Government—								
b. Revenue from shared and private forests	...	...	...	...	...	...	...	...
V.—Rent of Leased Forests and Payments to share-holders in Forests managed by Government	...	13,700	4,700	10,300	28,700	...	13,700	4,700
VI.—Live Stock, Stores, Tools and Plant—								
a. Purchase of cattle	300	...	...	800	1,100	350	...	...
b. Feed and keep of cattle	300	...	...	28,610	28,910	250	...	...
c. Purchase of stores, tools and plant	7,700	450	1,566	3,320	13,036	5,400	225	1,956
Total VI.—Live Stock, Stores, Tools and Plant	8,300	450	1,566	32,730	43,046	6,000	225	1,956
VII.—Communications and Buildings—								
a. Roads and bridges	50	700	50	3,550	4,350	50	2,550	50
b. Buildings	1,900	6,200	2,400	5,050	15,550	1,550	4,520	3,615
c. Other works	...	2,300	50	870	3,220	...	4,150	60
Total VII.—Communications and Buildings	1,950	9,200	2,500	9,470	23,120	1,600	11,220	3,725
VIII.—Demarcation, Improvement and Extension of Forests—								
a Demarcation	4,150	15,412	19,588	16,310	55,460	650	14,000	17,170
b. Compensation for land and rights	...	4,500	11,020	1,500	17,020	...	17,325	4,000
c. Surveys and working plans	4,100	2,230	47,770	63,870	1,17,970	4,300	1,910	46,328
d. Plantations	3,800	3,000	9,480	4,210	20,490	3,700	4,600	10,640
e. Protection from fire	100	4,000	4,000	25,170	33,270	...	4,274	3,445
f. Other works	7,400	4,550	18,580	...	30,530	9,150	5,285	12,099
Total VIII.—Demarcation, etc.	19,550	33,692	1,10,438	1,11,060	2,74,740	17,800	47,394	93,682
IX.—Miscellaneous—								
a. Refunds	...	...	...	400	400	...	...	...
b. Law charges	...	150	200	...	350	...	100	200
c. Other charges	3,000	13,800	25,651	6,590	49,041	3,300	2,383	13,082
Total IX.—Miscellaneous	3,000	13,950	25,851	6,990	49,791	3,300	2,483	13,282
	4,71,600	1,10,035	1,96,466	5,73,940	13,52,041			
Add or *Deduct*—For rounding	400	*35*	*466*	60	*41*			
Tota A.—Conservancy and Works	4,72,000	1,10,000	1,96,000	5,74,000	13,52,000	3,99,000	1,03,000	1,68,000

EST—*continued.*

MATE, 1892-93.		BUDGET ESTIMATE, 1892-93.				ACCOUNTS, 1891-92.			
Southern Circle.	TOTAL.	Sindh Circle.	Northern Circle.	Southern Circle.	TOTAL.	Sindh Circle.	Northern Circle.	Southern Circle.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,55,760	2,29,404	25,200	35,000	2,35,030	2,95,230	45,012	30,571	1,65,305	2,40,888
96,720	4,27,185	3,58,800	13,000	1,68,200	5,40,000	3,51,802	8,417	1,07,055	4,67,274
...	305	...	...	...	...	...	11	15	26
1,290	1,290	...	...	1,140	1,140	...	...	1,050	1,050
17,720	27,500	600	9,200	51,610	61,410	201	7,597	40,681	48,479
2,71,490	6,85,684	3,84,600	57,200	4,55,980	8,97,780	3,97,015	46,596	3,14,106	7,57,717
7,310	41,734	600	37,000	7,600	45,200	251	33,302	7,971	41,524
380	695	...	900	370	1,270	1	129	99	229
...	...	...	...	...	...	...	202	...	202
7,000	25,400	...	18,000	10,000	28,000	...	19,507	5,753	25,260
250	600	250	...	2,250	2,500	256	...	6,818	7,074
8,000	8,250	350	...	8,750	9,100	84	...	4,300	4,384
2,030	9,611	300	...	2,000	2,300	1,083	3,765	4,393	9,241
10,280	18,461	900	...	13,000	13,900	1,423	3,765	15,511	20,699
3,400	6,050	50	2,000	3,400	5,450	138	719	2,660	3,517
6,250	15,935	1,550	7,000	6,180	14,730	311	6,287	2,990	9,583
1,810	6,020	...	...	1,800	1,800	2	206	1,158	1,366
11,460	28,005	1,600	9,000	11,380	21,980	451	7,212	6,808	14,471
10,920	42,740	900	31,908	15,268	48,076	...	29,890	10,498	40,388
2,500	23,825	...	11,000	2,500	13,500	...	21,246	1,217	22,463
49,440	1,01,978	4,100	53,700	63,440	1,21,240	3,106	39,614	52,667	95,387
4,800	23,740	3,600	14,000	6,800	24,400	3,218	9,621	2,011	14,850
12,010	19,729	100	8,000	21,840	29,940	...	3,666	16,687	20,353
20	26,554	22,600	16,700	...	39,300	1,748	13,090	...	14,838
79,690	2,38,566	31,300	1,35,308	1,09,848	2,76,456	8,072	1,17,127	83,080	2,08,279
410	410	...	...	400	400	...	...	...	...
100	400	...	400	100	500	...	64	177	241
12,880	31,645	3,000	29,600	6,290	38,890	3,178	5,496	5,407	14,081
13,390	32,455	3,000	30,000	6,790	39,790	3,178	5,560	5,584	14,322
		4,22,000 ...	2,87,408 *408*	6,14,968 32	13,24,376 *376*				
4,01,000	10,71,000	4,22,000	2,87,000	6,15,000	13,24,000	4,10,391	2,33,400	4,38,912	10,82,703

II.—FOR

Details.	Sindh Circle. Numbers. 1892-93	Sindh Circle. Numbers. 1893-94.	Northern Circle. Numbers. 1892-93.	Northern Circle. Numbers. 1893-94.	Central Circle. Numbers. 1892-93.	Central Circle. Numbers. 1893-94.	Southern Circle. Numbers. 1892-93.	Southern Circle. Numbers. 1893-94.	Budget Estimate, 1893-94. Sindh Circle. Rs.	Northern Circle. Rs.	Central Circle. Rs.	Southern Circle. Rs.	Total. Rs.
B.—ESTABLISHMENTS.													
I.—Salaries—													
a. Conservators.													
Conservators, 1 @ 1,600 and 1 @ 1,100 -						1		1	...	...	19,200	13,200	32,400
b. Superior Officers.													
1st grade Deputy Conservator - (900)		1		1		1		—	10,800	10,800	10,800	...	32,400
2nd „ Ditto - (800)		—		—		3		1	...	—	28,800	9,600	38,400
3rd „ Ditto - (650)		—		—		4		4	...	...	31,200	31,200	62,400
4th „ Ditto - (550)		1		1		1		2	6,600	6,600	6,600	13,200	33,000
„ „ Ditto - (450)		—		1		—		1	...	5,400	...	5,400	10,800
1st „ Assistant Conservator (450)		—		2		1		1	...	10,800	5,400	5,400	21,600
2nd „ Ditto (350)		1		1		—		1	4,200	4,200	...	4,200	12,600
1st „ Extra Ditto (350)		1		—		3			4,200	...	12,600	...	16,800
2nd „ „ Ditto (300)		1		1				2	3,600	3,600	...	7,200	14,400
3rd „ „ Ditto (250)		1		1		2		2	3,000	3,000	6,000	6,000	18,000
4th „ „ Ditto (200)		—		3		1		1	...	7,200	2,400	2,400	12,000
Working plan allowance -									...	...	1,200	2,280	3,480
									32,400	51,600	1,05,000	86,880	2,75,880
Deduct—Probable Savings									*400*	*1,600*	*29,000*	*9,880*	*40,880*
Total Superior Officers' Establishments.									32,000	50,000	76,000	77,000	2,35,000
c. Subordinate Forest and Depôt Establishment.													
Rangers - -	5	5	*a* 25	8		17	11	11	3,720	6,480	12,480	9,480	32,160
Foresters - -	18	18	*a* 80	15		63	48	50	6,240	4,800	22,200	15,240	48,480
Guards - -	306	306	*a* 2,116	581		1,475	844	904	28,644	58,092	1,47,588	91,992	3,26,316
Temporary Establishment									...	180	4,500	3,312	7,992
									38,604	69,552	1,86,768	1,20,024	4,14,948
Deduct—Probable Savings									*604*	*552*	*4,768*	*4,024*	*9,948*
Total Subordinate Establishment -									38,000	69,000	1,82,000	1,16,000	4,05,000
d. Office Establishment.													
Clerks - -	19	19	(*a*) 110	27		55	47	47	7,860	8,100	18,960	18,780	53,700
Servants - -	17	17	(*a*) 65	24		41	48	47	1,572	2,352	4,056	4,464	12,444
Temporary Establishment									...	...	1,428	1,092	2,520
Total Office Establishment - -									9,432	10,452	24,444	24,336	68,664
e. Deputation and Special Allowances Forest School .									300	...	1,130	4,240	5,670
Total Salaries and Establishment -									79,732	1,29,452	3,02,774	2,34,776	7,46,734
II.—Travelling Allowances—													
a. Conservator -									...	...	2,400	2,400	4,800
b. Superior Officers									8,520	10,800	22,320	20,280	61,920
c. Subordinate Forest and Depôt Establishment -									3,200	3,650	10,960	6,770	24,580
d. Office Establishment- -									3,290	3,680	8,390	6,870	22,230
e. Forest Schools -									...	...	610	...	610
Total Travelling Allowances -									15,010	18,130	44,680	36,320	1,14,140
III.—Contingencies—													
a. Stationery -									514	1,122	3,120	2,000	6,756
b. Carriage of tents and records -									822	1,095	2,613	2,090	6,620
c. Rents, rates, and taxes -									1,168	650	1,853	1,400	5,071
d. Postage charges									1,250	1,965	5,929	2,720	11,864
e. Sundries -									2,000	1,700	3,197	1,900	8,797
Total Contingencies -									5,754	6,532	16,712	10,110	39,108
Payment to Officers of other Provinces .									...	..	...	...	...
									1,00,496	1,54,114	3,64,166	2,81,206	8,99,982
Add or Deduct—For rounding -									4	*114*	*166*	294	18
Total B.—Establishments -									1,00,500	1,54,000	3,64,000	2,81,500	9,00,000

(*a*) The figures entered include those of Northern and Central Circles.

EST—*continued.*

Revised Estimate, 1892-93.					Budget Estimate, 1892-93.				Accounts, 1891-92.			
Sindh Circle.	Northern Circle.	Central Circle.	Southern Circle.	Total.	Sindh Circle.	Northern Circle.	Southern Circle.	Total.	Sindh Circle.	Northern Circle.	Southern Circle.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,000	...	19,100	13,300	33,400				32,400	12,000	18,000	15,020	45,020
								32,400 38,400 62,400 46,200 21,600 12,600 16,800 14,400 18,000 12,000 4,800				
								2,79,600 *12,000*				
30,000	50,000	73,000	77,000	2,30,000				2,67,600	13,710	1,03,386	70,514	1,87,610
					3,720 6,240 28,644 ...	18,960 27,600 2,11,476 4,680	9,480 15,120 85,716 3,312	32,160 48,960 3,25,836 7,992				
					38,604 *604*	2,62,716 *6,716*	1,13,628 *5,628*	4,14,948 *12,948*				
38,000	69,000	1,82,000	1,15,000	4,04,000	38,000	2,56,000	1,08,000	4,02,000	37,651	2,49,170	1,13,703	4,00,524
					7,860 1,572 ...	27,060 6,408 1,428	18,780 4,464 1,092	53,700 12,444 2,520				
9,000	10,700	24,300	23,000	67,000	9,432	34,896	24,336	68,664	9,194	34,256	23,144	66,594
300		1,130	760	2,190	264	1,130	1,350	2,744	169	1,164	666	1,999
78,300	1,29,700	2,99,530	2,29,060	7,36,590	47,696	2,92,026	1,33,686	7,73,408	72,724	4,05,976	2,23,047	7,01,747
... 7,800	... 8,080	2,400 18,110	2,530 19,080	4,930 53,070	... 5,400	2,400 29,200	2,400 18,200	4,800 52,800	2,400 5,207	2,400 25,865	2,430 17,438	7,230 48,510
3,110	3,640	10,745	7,210	24,705	3,110	14,300	6,320	23,730	3,246	14,774	7,023	25,043
3,290 ...	3,800 ...	8,290 610	6,730 ...	22,110 610	3,290 ...	11,990 610	6,780 ...	22,060 610	3,225	11,142	7,130	21,497
14,200	15,520	40,155	35,550	1,05,425	11,800	58,500	33,700	1,04,000	14,078	54,181	34,021	1,02,280
514	1,025	2,900	1,950	6,389	500	4,000	1,820	6,320	506	4,016	1,955	6,477
822	980	2,465	2,270	6,537	720	3,500	2,250	6,470	760	3,424	2,035	6,219
1,178 1,250 1,736	700 1,800 1,275	1,780 5,720 2,450	1,400 2,810 1,960	5,058 11,580 7,421	1,180 1,200 2,500	2,600 7,100 4,700	1,500 2,600 1,830	5,280 10,900 9,030	1,158 1,203 1,118	2,344 8,304 5,586	1,515 2,944 2,299	5,017 12,451 9,003
5,500	5,780	15,315	10,390	36,985	6,100	21,900	10,000	38,000	4,745	23,674	10,748	39,167
...	...	...	...	...	...	...	...	..	1,241	...	...	1,241
					65,596 ...	3,72,426 *408*	1,77,386 ..	9,15,408 *408*				
98,000	1,51,000	3,55,000	2,75,000	8,79,000	65,596	3,72,018	1,77,386	9,15,000	92,788	4,83,831	2,67,816	8,44,435

12.—REGISTRATION (a).

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Superintendence - - - -	8,000	8,000	8,000	36 567
District Charges - - - -	2,74,000	2,72,000	2,66,000	2 64,338
TOTAL -	2,82,000	2,80,000	2, 74,000	3,00,905
IMPERIAL SHARE—ONE-HALF -	1,41,000	1,40,000	1,37,000	1,50,452
PROVINCIAL SHARE—ONE-HALF -	1,41,000	1,40,000	1,37,000	1,50,453

(a) Under the control of the Inspector-General of Registration and Stamps.

DETAILS.

Numbers. 1892-93	Numbers. 1893-94		Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Superintendence.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
		Inspector-General (Part salary transferred from "19B—Law and Justice, Jails," page 86) - - -	...	...	...	8,080
		Inspectors of Registration Offices -	...	...	...	6,349
4	4	District Inspectors for Village Registration Offices, 3 (100), 1 (85) -	4,620	4 620	4,620	4,620
		Total Salaries -	4,620	4,620	4,620	19,049
		Establishment.				
2	2	Clerks - - - -	1,080	1,080	1,080	6,053
4	4	Servants - - -	336	336	336	1,191
		Total Establishment -	1,416	1,416	1,416	7,244
		Allowances.				
		Travelling Allowance to Officers - -	1,200	1,200	1,200	5,865
		Ditto to Establishment -	50	50	27	2,244
		Total Allowances -	1,250	1,250	1,227	8,109
		Supplies and Services.				
		Purchase of Carpets - - -	...	...	...	20
		Petty Repairs - - -	...	...	...	2
			..	...	...	22
		Contingencies.				
		Purchase of Furniture - - -	5	5	5	60
		Postage Charges - - -	40	100	40	557
		Telegram Charges - - -	...	...	...	12
		Carriage of Tents and Records - -	155	155	275	802
		Peons' Uniforms and Belts - -	...	10	...	13
		Repairs of Furniture - - -	...	...	...	2
		Stationery and other Petty Supplies -	200	200	80	697
		Total Contingencies -	400	470	400	2,143
			7,686	7,756	7,663	
		Add—For rounding -	314	244	337	
		Total Superintendence -	8,000	8,000	8,000	36,567
		District Charges.				
		Salaries.				
1	1	Registrar, Bombay (350) - -	4,200		4,200	4,200
207	172	Special Sub-Registrars and Village Registrars—				
		1 at 111-13-5 per month -	1,343		1,342	
		5 at 75 " " -	4,500		5,400	
		8 at 60 " " -	5,760		4,320	
		" at 55 " " -	...		660	
		27 at 50 " " -	16,200		18,000	
		12 at 45 " " -	6,480		5,400	
		1 at 40 " " -	480		...	
		25 at 35 " " -	10,500		11,760	68,996
		16 at 30 " " -	5,760		6,120	
		22 at 25 " " -	6,600		5,400	
		12 at 20 " " -	2,880		3,360	
		1 at 18 " " -	216		...	
		21 at 15 " " -	3,780		9,525	
		19 at 12 " " -	2,736		3,312	
		1 at 8 " " -	96		...	
		1 at 5 " " -	60		...	
		Total Salaries -	71,591	72,000	78,799	73,196
		Carried over -	71,591	72 000	78,799	73,196

12.—REGISTRATION—*continued.*

Numbers. 1892-93	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		District Charges—*contd.*				
		Brought forward -	71,591	72,000	78,799	73,196
		Establishment.				
118	118	Clerks, including Village Registrars' Establishment - - -	38,160	38,000	38,160	37,527
33	34	Servants - - -	3,516	3,300	3,420	3,253
118	193	Village Registrars in connection with Deccan Agriculturists' Relief Act -	31,512	32,000	26,172	30,538
4	4	Temporary Establishment - -	1,250	1,000	1,248	424
		Total Establishment -	74,438	74,300	69,000	71,742
		Allowances.				
		Travelling Allowances - - -	5,000	5,000	5,158	4,954
		Commission to Sub-Registrars and Village Registrars - - - -	1,10,000	1,08,000	97,980	1,02,221
		Total Allowances -	1,15,000	1,13,000	1,03,138	1,07,175
		Supplies and Services.				
		Petty Repairs - - - -	} 350		...	32
		Petty Construction - - -			350	36
		Purchase of Carpets - - -	412		782	376
		Total Supplies and Services -	762	700	1,132	444
		Contingencies.				
		Repairs of Furniture - - -	57		61	94
		Rent - - - -	611		611	532
		Rates and Taxes - - -	25		30	...
		Postage Charges - - -	3,890		3,740	3,457
		Telegram Charges - - -	...		...	7
		Purchase of Furniture - - -	840		2,507	2,209
		Peons' Uniforms and Belts - -	69		85	41
		Carriage of Tents and Records - -	1,655		1,663	1,453
		Stationery and other Petty Supplies -	4,414		4,479	3,809
		Water-supply - - -	25		25	27
		Binding old Records - - -	400		...	150
		Miscellaneous Office Expenses - -	...		...	2
		Total Contingencies -	11,986	12,000	13,201	11,781
			2,73,777		2,65,270	
		Add—For rounding -	223		730	
		Total District Charges -	2,74,000	2,72,000	2,66,000	2,64,338

13.—INTEREST ON ORDINARY DEBT.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Imperial.				
Interest on Government of India Stock Notes -	...	1,000	...	2,198
Provincial.				
Interest on Provincial Advances and Loan Accounts - - - - -	2,20,000	2,05,000	1,99,000	1,79,094
TOTAL -	2,20,000	2,06,000	1,99,000	1,81,292

14.—INTEREST ON OTHER OBLIGATIONS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Imperial.				
Interest on Educational Funds - -	13,000	13,000	14,000	13,363
Interest on Charitable Funds - -	32,000	32,000	32,000	32,150
Interest on Uncovenanted Service Family Pension Fund - - - - -	82,000	79,000	75,000	73,636
Interest on Presidency Savings Bank Deposits -	3,03,000	2,80,000	2,80,000	2,69,922
Interest on Soldiers' Deposits in Savings Banks -	9,000	9,000	10,000	9,384
Interest on Bombay Uncovenanted Service Fund, Life Assurance Branch - - -	3,000	3,000	3,000	2,983
Interest on Miscellaneous Accounts - -	19,000	18,000	13,000	15,807
Refunds - - - - -	...	...	...	88
Total Imperial. -	4,61,000	4,34,000	4,27,000	4,17,333
Local.				
Interest on Miscellaneous Accounts - -	11,000	11,000	11,000	12,485
TOTAL -	4,72,000	4,45,000	4,38,000	4,29,818

14.—INTEREST ON OTHER OBLIGATIONS—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Interest on Educational Funds.	Rs.	Rs.	Rs.	Rs.
Sir Jamsetji Jijibhai School of Art and Industry Fund	5,000		5,200	
Sorabji Jamsetji Jeejibhoy Founder Scholarship	200		...	
Medical Book Fund	700		700	
Medical Prize Fund	300		300	
Gold Medal Fund	200		200	
Bombay Educational Society	2,600		2,900	
Carnac Scholarship	1,000		1,000	
Anderson do.	900		900	
Farish do.	1,200		1,200	
Reid do.	700		700	
McLennan do.	500		500	
	13,300		13,600	
Deduct or Add—For rounding	*300*		400	
Total Interest on Educational Funds	13,000	13,000	14,000	13,363
Interest on Charitable Funds.				
Sir Jamsetji Jijibhai Hospital Fund	12,000	12,000	12,000	
Ditto Obstetric Institution Fund	600	600	600	
District Benevolent Society	2,800	2,800	2,800	
Victoria Charitable Dispensary at Nowsari	3,300	3,300	3,300	
Parsi Benevolent Institution Fund	12,000	12,000	12,000	
David Sassoon's Industrial and Reformatory Institution	1,500	1,500	1,500	
	32,200	32,200	32,200	
Deduct—For rounding	*200*	*200*	*200*	
Total Interest on Charitable Funds	32,000	32,000	32,000	32,150
Interest on Miscellaneous Accounts.				
INTEREST ON MISCELLANEOUS ACCOUNTS, IMPERIAL.				
Interest on Local Fund Pension Fund	4,000	4,000	2,000	2,897
Ditto Administrator General's Deposits	10,000	13,000	10,000	10,351
Ditto other Accounts	5,000	1,000	1,000	2,559
TOTAL INTEREST ON MISCELLANEOUS ACCOUNTS, IMPERIAL	19,000	18,000	13,000	15,807
INTEREST ON MISCELLANEOUS ACCOUNTS, LOCAL	11,000	11,000	11,000	12,485
Total Interest on Miscellaneous Accounts	30,000	29,000	24,000	28,292

15.—POST OFFICE.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
District Post Establishments	1,06,000	1,06,000	1,07,000	1,06,893

DETAILS.

Numbers. 1892-93	Numbers. 1893-94.	District Post Establishments (a)	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Establishment.	Rs.	Rs	Rs.	Rs.
1	1	Superintendent	600	600	600	600
14	13	Inspectors	13,680	14,500	14,880	15,493
17	17	District Clerks	5,640	5,640	5,640	5,541
8	10	Village Post Masters (allowances)	456	516	516	382
18	19	Postmen	2,148	2,100	2,040	1,940
479	478	Village Postmen	54,372	54,400	54,480	54,575
20	25	Runners	2,022	2,000	1,602	1,515
—	—	Temporary Establishment	...	...	...	18
25	25	Runners for Sindh	3,528	3,000	3,000	2,989
		Temporary Establishment in Sindh	558	450	468	448
		Total Establishment	83,004	83,206	83,226	83,501
		Allowances.				
		Travelling Allowance	7,460	7,500	7,500	7,507
		Ditto, Sindh	120	120	120	120
		Total Allowances	7,580	7,620	7,620	7,627
		Contingencies.				
		Stationery and other Petty Supplies	480			344
		Miscellaneous	144			156
		Rents	24			20
		Total Contingencies	648	500	480	520
			91,232	91,326	91,326	91,648
		SUBSIDIES	15,000	15,000	16,000	15,245
		TOTAL	1,06,232	1,06,326	1,07,326	
		Deduct—For rounding	*232*	*326*	*326*	
		Total District Post Establishments	1,06,000	1,06,000	1,07,000	1,06,893

(a) Under the control of the Post Master General, Bombay, and Deputy Post Master General, Sindh.

17.—MINT.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Imperial.	Rs.	Rs.	Rs.	Rs.
Mint and Assay Master's Establishment and Contingencies	3,19,000	2,85,000	3,15,000	2,77,637
Loss on Coinage	1,00,000	1,56,000	1,00,000	65,301
Purchase of Local Stores	80,000	70 000	86,000	52,609
TOTAL	4,99,000	5,11,000	5,01,000	3,95,547

Details.

Numbers. 1892-93.	Numbers. 1893-94.	Mint and Assay Master's Establishments and Contingencies.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		MINT MASTER'S ESTABLISHMENT.	Rs.	Rs.	Rs.	Rs.
		Direction and Establishment.				
		Salaries.				
1	1	Mint Master (3,000)	36,000	39,000	36,000	39,105
		Establishment.				
1	1	Assistant to the Mint Master (590)	7,080	7,082	6,720	6,510
1	1	Accountant (600)	7,200	7,200	7,200	9,375
1	1	Clerk (210)	2,520	14,124	2,340	11,575
16	16	Clerks (below 200)	12,192		11,784	
18	18	Mint Guards	4,692	4,426	4,426	4,267
6	6	Servants	648	648	648	205
3	3	Bullion-keepers	8,520	8,520	8,520	8,645
		Total Establishment	42,852	42,000	41,904	40,577
		Total Direction and Establishment	78,852	81,000	77,904	79,682
		Operative Establishment.				
7	7	Foremen and Superintendents	36,384		35,328	34,672
2	2	Engineers	3,840		3,600	2,629
3	3	Melters	12,720		12,720	11,023
193	193	Mechanics and Labourers	48,948		49,668	32,832
		Temporary Establishment	58,000		58,000	47,836
		Total Operative Establishment	1,59,892	1,27,000	1,59,316	1,28,992
		Allowances.				
		Travelling Allowance	225		225	224
		House-rent Allowance	6,360		6,360	6,381
		Extra Pay and Overtime Allowances	3,000		1,000	210
		Total Allowances	9,585	7,000	7,585	6,815
		Supplies and Services.				
		Fees for examining Mint Boilers	380		380	320
		Petty Construction and Repairs	25		25	...
		Freight on Europe Stores	1,610		1,900	410
		Supply of Medicines	15		15	40
		Purchase of Books	104		140	11
		Total Supplies and Services	2,134	2,000	2,460	781
		Contingencies.				
		Rates and Taxes	240		240	460
		Postage Charges	90		90	65
		Telegram Charges	100		100	73
		Peons' Uniforms and Belts	100		100	...
		Purchase of Furniture	68		68	3
		Repairs of Furniture	70		45	81
		Water-supply	3,500		3,500	5,358
		Miscellaneous Office Expenses	5,500		5,900	1,885
		Total Contingencies	9,668	7,000	10,043	7,925
					2,57,308	
		Deduct—For rounding			*308*	
		TOTAL MINT MASTER'S ESTABLISHMENT	2,60,131	2,24,000	2,57,000	2,24 195
		ASSAY MASTER'S ESTABLISHMENT.				
		Salaries.				
1	1	Assay Master (2,250)	27 000	30,000	27,000	27,000
1	1	Deputy Assay Master (1,200)	14,400	14,400	14,400	14,520
		Total Salaries	41.400	44,400	41,400	41,520
		Establishment.				
6	6	Head Assistants and Clerks	10,140	9,356	10,140	7,803
14	14	Servants	2,244	2,244	2,244	2,159
		Temporary Establishment and Extra Pay	4,000	4,000	4,000	1,510
		Total Establishment	16,384	15,600	16,384	11,472
			57,784	60,000	57,784	52,992
		Carried over	2,60,131	2,24,000	2,57,000	2,24,195

17.—MINT—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Mint & Assay Master's Establt., &c.—*Brought forward*	2,60,131	2,24,000	2,57,000	2,24,195
ASSAY MASTER'S ESTABLISHMENT—*Brought forward* -	57,784	60,000	57,784	52,992
Supplies and Services.				
Supply of Medicines - -	...	...	...	6
Contingencies.				
Lighting Charges - - -	...	...	...	57
Miscellaneous Office Expenses - -	1,000	1,000	1,000	387
Total Contingencies -	1,000	1,000	1,000	444
Deduct—For rounding -			58,784 *784*	
TOTAL ASSAY MASTER'S ESTABLISHMENT -	58,784	61,000	58,000	53,442
Add—For rounding -	3,18,915 85			
Total Mint and Assay Master's Establt., &c. .	3,19,000	2,85,000	3,15,000	2,77,637
Loss on Coinage.				
Seignorage duty on Portuguese Coin - -	} 1,00,000	1,56,000	1,00,000	{ 4,000
Miscellaneous - - - -				61,301
Total Loss on Coinage -	1,00,000	1,56,000	1,00,000	65,301

18.—GENERAL ADMINISTRATION.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Civil Offices of Account and Audit - -	2,62,000	2,49,000	2,59,000	2,31,079
Currency Department - - -	86,000	85,000	85,000	78,746
Allowances to Presidency Banks - -	81,000	78,000	82,000	75,286
TOTAL IMPERIAL -	4,29,000	4,12,000	4,26,000	3,85,111
PROVINCIAL.				
Salary of the Governor - - -	1,20,000	1,20,000	1,20,000	1,20,000
Staff and Household of the Governor - -	94,000	98,000	93,000	1,10,521
Expenditure from Contract Allowance - .	91,000	91,000	91,000	93,000
Tour Expenses - - - -	6,000	6,000	6,000	16,475
Executive Council - - - -	1,25,000	1,23,000	1,25,000	1,25,758
Legislative Council - - -	6,000	6,000	11,000	1,000
Civil Secretariats - - - -	4,04,000	3,78,000	3,88,000	3,76,242
Military Secretariat - - -	72,000	75,000	81,000	80,499
Commissioner in Sindh - - -	1,21,000	1,14,000	1,11,000	1,18,419
Commissioners - - - -	2,28,000	2,39,000	2,28,000	2,27,666
Civil Offices of Account and Audit - -	15,000	15,000	14,000	35,271
General Establishment of Local Funds -	58,000	58,000	58,000	57,431
Inspector-General of Registration, Stamps, and Jails - - - - - -	54,000	56,000	54,000	...
TOTAL PROVINCIAL -	13,94,000	13,79,000	13,80,000	13,62,282
LOCAL.				
General Establishment of Local Funds - -	57,000	49,000	52,000	47,498
TOTAL -	18,80,000	40,000	18,58,000	17,94,891

DETAILS.

Numbers. 1892-93.	Numbers. 1893-94.	Civil Offices of Account and Audit.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		CIVIL OFFICES OF ACCOUNT AND AUDIT, IMPERIAL.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Accountant-General (2,750),[4] L.A. (250)[4]	34,560	31,800	34,560	32,304
1	1	Deputy ditto (1,500)[4] -	17,280	12,400	17,280	15,420
2	2	Assistants ditto (760) (600) -	16,320	17,060	16,800	18,950
1	1	Probationer (380) -	4,560	...	3,000	2,259
2	2	Chief Superintendents (700) & (580) -	15,360	16,500	14,640	12,771
		Total Salaries -	88,080	77,760	86,280	81,704
		Carried over -	88,080	77,760	86,280	81,704

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Civil Offices of Account and Audit—*contd.*				
		CIVIL OFFICES OF ACCOUNT AND AUDIT, IMPERIAL—*contd.*	Rs.	Rs.	Rs.	Rs.
		Brought forward -	88,080	77,760	86,280	81,704
		Establishment.				
		Subordinate Account Service—				
2	2	Superintendents Class II, (400—500) -	11,280		10,800	
3	3	Superintendents „ III, (300—390) -	12,960		12,420	
6	6	Superintendents „ IV, (200—290) -	17,520		17,280	
9	9	Clerks - 1st Class (130—175) -	17,496		17,388	
		Total Subordinate Account Service - -	59,256	54,500	57,888	48,695
		Clerical Staff.				
9	10	Clerks - 2nd Class (100—120) -	13,632		12,240	
15	15	3rd „ (80—100) -	16,896		16,800	
26	26	4th „ (60—80) -	22,752		22,416	
57	58	5th „ (40—55) -	34,908		33,636	
33	33	unclassified (30) -	11,880		11,880	
8	8	15 & 15-1-20 -	1,500		1,488	
		Total Clerical Staff -	1,01,568	1,02,500	98,460	84,671
28	29	Servants - - -	3,288	3,300	3,180	3,035
		Temporary Establishment - -	2,500	...	2,500	118
		Total Establishment -	1,66,612	1,60,300	1,62,028	1,36,519
		Allowances.				
		Travelling Allowance to Officers - -	1,000			847
		Ditto to Establishment -	500			136
		Total Allowances -	1,500	2,000	2,000	983
		Supplies and Services.				
		Purchase of Books and Newspapers - -	150		150	244
		Petty Construction and Repairs - -	20		25	19
		Total Supplies and Services -	170	175	175	263
		Contingencies.				
		Postage Charges - - -	2,700		2,700	2,819
		Telegram Charges - - -	2,900		3,000	2,881
		Section-work - - - -	1,000		1,000	630
		Water-supply - - -	...		...	...
		Peons' Uniforms and Belts - -	...		212	...
		Purchase of Furniture - - -	175		225	109
		Repairs of Furniture - - -	80		60	86
		Miscellaneous Office Expenses - -	1,100		1,010	1,156
		Total Contingencies -	7,955	8,207	8,207	7,681
		* Payments to Officers of other Provinces -	...	3,000	...	3,929
			2,64,317	2,51,442	2,58,690	
		Deduct—Contribution on account of the High Court Establishment - - -	2,442	2,442	...	
			2,61,875		2,58,690	
		Add—For rounding -	125		310	
		TOTAL CIVIL OFFICES OF ACCOUNT AND AUDIT, IMPERIAL	2,62,000	2,49,000	2,59,000	2,31,079
		CIVIL OFFICES OF ACCOUNT AND AUDIT, PROVINCIAL.				
		PROVINCIAL ESTABLISHMENT.(a)				
		Salaries.				
		Moiety of the pay of Chief Superintendent transferred from Imperial - -	...	...	...	3,260
		Establishment.				
		Subordinate Account Service - -	...	...	...	7,387
		Clerical Staff—				
		Clerks - - -	...	...	...	12,539
		Servant - - -	...	...	...	120
		Total Establishment -	.	...		20,046
		Carried over -	...	...		23,306
			2,62,000	2,49,000	2,59,000	2,31,079

(a) Transferred to Imperial from 1892-93.

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Civil Offices of Account and Audit—*contd.*				
		Brought forward	2,62,000	2,49,000	2,59,000	2,31,079
		CIVIL OFFICES OF ACCOUNT AND AUDIT, PROVINCIAL—Brought forward	...	...	...	23,306
		Allowances.				
		Travelling Allowance	...	...	...	649
		Contingencies.				
		Miscellaneous Office Expenses	...	...	...	3
		TOTAL PROVINCIAL ESTABLISHMENT	...	...	...	23,958
		FOREIGN SERVICE OF THE THIRD KIND.				
		Local Fund Establishment.				
		Establishment.				
		Subordinate Account Service—				
1	1	Superintendent (300—390)	4,680		4,680	3,280
1	1	Clerk (130—175)	2,100		2,100	
		Clerical Staff—				
14	14	Clerks	7,608		7,524	8,251
1	1	Servant	120		120	119
		Total Establishment	14,508	14,900	14,424	11,650
		Contingencies.				
		Telegram Charges	...		...	15
		Purchase of Furniture	20		20	...
		Repairs of Furniture	10		10	4
		Peons' Uniforms and Belts	...		12	...
		Miscellaneous Office Expenses	70		58	50
		Total Contingencies.	100	100	100	69
		Total Local Fund Establishment	14,608	15,000	14,524	11,719
		High Court Section*—				
2	—	Clerks	...	...	2,100	1,935
1	—	Servant	...	...	108	101
		Contingencies	...	...	22	...
			...	...	2,230	2,036
		Deduct—Contribution	...	...	*2,442*	*2,442*
			...	...	*212*	*406*
		TOTAL FOREIGN SERVICE OF THE THIRD KIND	...	...	14,312	11,313
			14,608		14,312	
		Add or Deduct—For rounding	392		*312*	
		TOTAL CIVIL OFFICES OF ACCOUNT AND AUDIT, PROVINCIAL	15,000	15,000	14,000	35,271
		Total Civil Offices of Account and Audit	2,77,000	2,64,000	2,73,000	2,66,350
		Currency Department.(*a*)				
		Salaries.				
1	1	Assistant Accountant General (1,000)	12,000	12,000	12,000	7,070
1	1	Ditto to Deputy Commissioner (100) (Karachi)	1,200	1,200	1,200	1,200
		Total Salaries	13,200	13,200	13,200	8,270
		Establishment.				
4	4	Clerks (on 200 and above)	17,160	59,425	17,160	59,169
60	64	Clerks (below 200)	43,296		41,220	
31	31	Servants	3,636	3,636	3,636	3,605
		Temporary Establishment	600	700	700	555
		Total Establishment	64,692	63,761	62,716	63,329
		Allowances.				
		Travelling Allowance	580	600	630	598
		Supplies and Services.				
		Remittance Charges	205		335	85
		Freight, &c., on English Stores	25		25	15
		Petty Repairs	20		10	...
		Purchase of Books	12		10	9
		Total Supplies and Services	262	239	380	109
		Carried over	78,734	77,800	76,926	72,306

* Shown under Imperial in the Revised Estimate of 1892-93 and Budget Estimate of 1893-94.
(*a*) Expenditure controlled by the Commissioner of Currency.

18.—GENERAL ADMINISTRATION—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Currency Department—*contd.*	Rs.	Rs.	Rs.	Rs.
Brought forward -	78,734	77,800	76,926	72,306
Contingencies.				
Stationery and other Petty Supplies -	...		100	...
Purchase of Furniture - - -	545		535	653
Repairs of Furniture - - -	200		300	163
Rates and Taxes - - -	48		48	72
Postage Charges - - -	900		875	860
Telegram Charges - - -	230		270	219
Peons' Uniforms and Belts - -	...		...	...
Water-supply - - -	500		500	577
Lighting Charges - - -	500		400	497
Miscellaneous Office Expenses - -	4,185		4,700	3,399
Total Contingencies -	7,108	7,200	7,728	6,440
	85,842		84,654	
Add—For rounding -	158		346	
Total Currency Department -	**86,000**	**85,000**	**85,000**	**78,746**
Allowances to Presidency Bank.				
For General Treasury duties - - -	14,000	14,000	14,000	12,240
For Government Savings Bank duties - -	38,000	34,000	37,000	34,451
For Public Debt duties - - -	29,000	30,000	31,000	27,655
Contingencies and Miscellaneous - -	...	...	...	940
Total Allowances, &c. -	**81,000**	**78,000**	**82,000**	**75,286**
Staff and Household of Governor.				
Salaries.				
1893-94 / 1892-93: 1 / 1 — Private Secretary (1,500)* - -	17,280	17,280	17,280	17,265
1 / 1 — Surgeon (1,000) - - -	12,000	13,600	12,000	12,000
Total Salaries -	29,280	30,880	29,280	29,265
Establishment.				
1 / 1 — Apothecary (with allowance) -	2,430		2,305	2,109
1 / 1 — Private Secretary's Clerk (350) -	4,200		4,200	4,200
3 / 3 — Military Secretary's Clerks - -	1,584		1,584	1,584
42 / 43 — Servants - - -	5,960		5,960	5,879
45 / 45 — Band Establishment - -	9,583		9,400	9,165
Temporary Establishment - -	866		866	787
Total Establishment -	24,623	24,000	24,315	23,724
Allowances.				
Travelling Allowance to Band Establishment -	1,500		1,000	835
Travelling Allowance to Officers - -	1,000		800	1,833
Travelling Allowance to Establishment -	400		300	328
Sumptuary Allowance - - -	8,000		8,000	8,000
Furniture Allowance - - -	5,000		5,000	4,992
Hill Journey Allowance - - -	3,900		4,000	1,734
House-rent Allowance - - -	150		150	30
Total Allowances -	19,950	18,000	19,250	17,752
Special Charges.				
Saloon metre-gauge Railway Carriage for the Head of the Administration - -	...	..	...	20,000
Repairs to do. do. - -	...	4,000	...	...
Total Special Charges -	...	4,000	...	20,000
Supplies and Services.				
Purchase of Books and Periodicals - -	500	} 3,800	{ 500	449
Supplies to Band Establishment - -	4,500		4,500	3,188
Purchase of Tents - - -	...	2,200	...	...
Total Supplies and Services -	5,000	6,000	5,000	3,637
Contingencies.				
Water-supply - - -	8,000		8,000	9,084
Rents, Rates, and Taxes - - -	786		329	650
Postage Charges - - -	500		600	358
Telegram Charges - - -	4,000		3,600	4,295
Stationery and other Petty Supplies -	...		...	...
Peons' Uniforms and Belts - -	780		980	779
Purchase of Furniture - - -	100		100	60
Hill Journey Charges - - -	200		300	151
Rent of Telephone Lines - - -	880		720	340
Miscellaneous Office Expenses - -	350		550	426
Total Contingencies -	15,596	15,120	15,179	16,143
	94,449		93,024	
Deduct—For rounding -	*449*		*24*	
Total Staff and Household of Governor -	**94,000**	**98,000**	**93,000**	**1,10,521**
Tour Expenses.				
Travelling Allowance, &c. - - -	3,000		3,000	
Presents - - - - -	3,000		3,000	
Total Tour Expenses -	**6,000**	**6,000**	**6,000**	**16,475**

18.—GENERAL ADMINISTRATION—*continued.*

Numbers 1892-93	Numbers 1893-94	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Executive Council.				
		Salaries.	Rs.	Rs.	Rs.	Rs.
2	2	Members of Council (5,120) -	1,22,880	1,20,880	1,22,880	1,23,908
		Allowances.				
		Hill Journey Allowance - -	1,500		1,500	1,328
		Travelling Allowance - - -	500		500	522
		Total Allowances -	2,000	2,120	2,000	1,850
			1,24,880		1,24,880	
		Add—For rounding -	120		120	
		Total Executive Council -	1,25,000	1,23,000	1,25,000	1,25,758
Numbers 1892-93	Numbers 1893-94	**Civil Secretariats.**				
		POLITICAL, SECRET, JUDICIAL, EDUCATIONAL AND LEGISLATIVE DEPARTMENTS.				
		Salaries.				
1	1	Chief Secretary (3,750)[4] - -	43,200	43,200	43,200	44,220
1	1	Under-Secretary (1,250)[4] - -	14,400	13,600	14,400	12,185
1	1	Assistant Secretary (740) - -	8,880	9,530	8,400	} 13,484
1	1	Ditto (500) - -	6,000	5,670	8,400	
—	—	Extra Assistant Secretary - -	...	...	...	2,766
		Total Salaries -	72,480	72,000	74,400	72,655
		Establishment.				
18	18	Superintendents and Asst. Superintendents	38,460	37,418	40,860	39,620
45	46	Clerks (below 200) (*a*) - -	26,940	26,940	26,340	26,409
21	22	Servants - - -	2,646	2,592	2,538	2,530
		Temporary Establishment - -	50	50	50	1,035
		Total Establishment -	68,096	67,000	69,788	69,594
		Allowances.				
		Travelling Allowance to Officers - -	200	} 100	{ 130	249
		Ditto to Establishment -	150		125	178
		Hill Journey Allowance - -	2,500	2,300	2,450	2,340
		House-rent Allowance - - -	50	100	...	49
		Total Allowances -	2,900	2,500	2,705	2,816
		Supplies and Services.				
		Purchase of Books - - -	900	} 600	{ 700	751
		Petty Repairs - - -	50		50	19
		Total Supplies and Services -	950	600	750	770
		Contingencies.				
		Postage Charges - - -	9,000	8,000	8,000	7,976
		Telegram Charges - - -	5,000	5,000	3,600	4,864
		Purchase of Furniture - - -	500	400	500	418
		Repairs of Furniture - - -	400	100	400	107
		Newspapers, &c. - - -	100	100	100	100
		Section-work - - -	7,000	6,000	6,000	5,783
		Hill Journey Charges - - -	2,000	1,800	2,000	1,747
		Rents - - - -	72	...	72	...
		Miscellaneous Office Expenses - -	2,840	3,500	2,385	3,538
		Total Contingencies -	26,912	24,900	23,057	24,533
		Lump provision for collection of Rules and orders - - - -	5,000			
			1,76,338		1,70,700	
		Deduct—For rounding -	*338*		*700*	
		TOTAL POLITICAL, &c., DEPARTMENT -	1,76,000	1,67,000	1,70,000	1,70,368
Numbers 1892-93	Numbers 1893-94	REVENUE, FINANCIAL, AND GENERAL DEPARTMENTS.				
		Salaries.				
1	1	Secretary (3,125)[4] - -	36,000	36,000	36,000	40,451
1	1	Under-Secretary (1,250)[4] - -	14,400	20,400	14,400	14,287
		Compiler of the General Administration Report - - -	600	600	600	573
1	1	Assistant Secretary (700) - -	8,400	8,400	8,400	8,745
		Secretary's Attaché - -	3,226	...	3,226	43
		Total Salaries -	62,626	65,400	62,626	64,099
		Establishment.				
30	30	Superintendents and Asst. Superintendents	49,620	47,200	48,300	48,481
26	27	Clerks (below 200) - -	16,080	16,000	15,480	15,777
22	22	Servants - - -	2,418	2,400	2,418	2,390
6	6	Temporary Establishment - -	1,190	3,000	1,190	1,156
		Provision for revision of Establishment -	10,000	...	...	...
		Total Establishment -	79,308	68,600	67,388	67,804
		Carried over -	1,41,934	1,34,000	1,30,014	1,31,903
			1,76,000	1,67,000	1,70,000	1,70,368

(*a*) One draws an allowance of Rs. 10 as Clerk to the Civil and Military Examination Committee

18.—GENERAL ADMINISTRATION—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Civil Secretariats—*contd.*				
Brought forward	1,76,000	1,67,000	1,70,000	1,70,368
	1,41,934	1,34,000	1,30,014	1,31,903
REVENUE, FINANCIAL AND GENERAL DEPARTMENTS—*contd.*				
Allowances.				
Travelling Allowance to Officers	150		150	156
Ditto to Establishment	...			73
Hill Journey Allowance	1,500		1,500	1,260
Honorarium to the Compiler of Indexes	2,500		2,500	...
Total Allowances	4,150	1,500	4,150	1,489
Supplies and Services.				
Purchase of Books	1,100		1,100	924
Petty Repairs	50		50	...
Total Supplies and Services	1,150	500	1,150	924
Contingencies.				
Postage Charges	7,000	6,000	7,000	6,009
Telegram Charges	5,000	3,000	5,000	3,369
Stationery Charges	...	...	...	...
Purchase of Furniture	150	100	150	98
Repairs of Furniture	50	50	50	26
Subscriptions to Newspapers and Books	325	200	325	3
Section-work	4,000	3,700	4,000	3,651
Hill Journey Charges	900	700	900	704
Petty Supplies	25	...	25	...
Miscellaneous Office Expenses	1,250	1,250	1,250	691
Total Contingencies	18,700	15,000	18,700	14,551
	1,65,934		1,54,014	
Add or Deduct—For rounding	66		*14*	
TOTAL REVENUE, FINANCIAL, AND GENERAL DEPARTMENTS	1,66,000	1,51,000	1,54,000	1,48,867
SEPARATE DEPARTMENT.				
Salaries.				
Director of Records (150) (Numbers: 1892-93: 1; 1893-94: —)	...	...	1,800	...
Establishment.				
Clerks (Numbers: 1892-93: 7; 1893-94: 3)	1,800	2,100	3,840	3,840
Servants (Numbers: 1892-93: 44; 1893-94: 39)	5,112	5,150	5,652	5,620
Total Establishment	6,912	7,250	9,492	9,460
Allowances.				
Travelling Allowance to Establishment	...	...	...	89
Supplies and Services.				
Freight and value of English Stores	100	50	100	11
Petty Construction and Repairs	1,000	150	3,200	60
Freight on Books sent to Secretary of State	900	750	900	741
Purchase of Books	1,000	700	1,000	525
Total Supplies and Services	3,000	1,650	5,200	1,337
Contingencies.				
Purchase of Furniture	100		100	7
Repairs of Furniture	150		150	42
Postage Charges	800		800	408
Telegram Charges	20		20	9
Rates and Taxes	558		700	506
Subscriptions to Newspapers	2,100		2,100	1,316
Peons' Uniforms and Belts	1,700		1,700	395
Water-supply	1,300		1,300	1,967
Stationery and other Petty Supplies	100		100	...
Lighting Charges	50		50	46
Miscellaneous Office Expenses	1,600		1,500	2,565
Total Contingencies	8,478	8,100	8,520	7,261
			25,012	
Deduct—For rounding			*12*	
TOTAL SEPARATE DEPARTMENT	18,390	17,000	25,000	18,147
	3,60,390	3,35,000	3,49,000	3,37,382

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1892-93	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Civil Secretariats—*contd.*	3,60,390	3,35,000	3,49,000	3,37,382
		TRANSLATORS' DEPARTMENT.				
		Salaries.				
1	1	Oriental Translator (800) - -	9,600	9,600	9,600	9,600
—	—	Sindhi Translator (allowance) (100)[4] (a) -	1,152	1,200	1,152	1,236
1	1	Assistant Translator (195) - -	2,340	2,300	2,280	2,230
1	1	Portuguese Translator (75) -	900	900	900	900
		Total Salaries -	13,992	14,000	13,932	13,966
		Establishment.				
1	1	Clerk (Oriental Translator, 200) -	2,400	2,400	2,400	19,975
18	18	Ditto (below 200) - -	16,920	16,876	16,860	
1	1	Ditto (Sindhi Translator) -	480	480	480	480
6	6	Servants (Oriental Translator) -	684	684	684	684
2	2	Ditto (Sindhi do.) -	204	160	204	180
		Temporary Establishment - -	960	300	960	300
		Total Establishment -	21,648	20,900	21,588	21,619
		Allowances.				
		Travelling Allowance to Officers - -	875	300	875	...
		Ditto to Establishment -	600	400	600	731
		Hill Journey Allowance - -	925	850	925	833
		Total Allowances -	2,400	1,550	2,400	1,564
		Supplies and Services.				
		Purchase of Books and Newspapers -	77	50	77	27
		Contingencies.				
		Postage Charges - - -	565		567	439
		Telegram Charges - - -	57		55	11
		Purchase of Furniture - - -	22		13	20
		Repairs of Furniture - - -	23		20	...
		Repairs of Tent - - -	25		20	5
		Peons' Uniforms and Belts - -	...		10	...
		Carriage of Tents and Records - -	160		160	51
		Stationery and other Petty Supplies -	350		350	312
		Hill Journey Charges - - -	10		10	...
		Miscellaneous Office Expenses - -	33		50	39
		Total Contingencies -	1,245	850	1,255	877
		Deduct—For rounding -			39,252 *252*	
		TOTAL TRANSLATORS' DEPARTMENT -	39,362	37,350	39,000	38,053
		SECRETARIAT RECORD OFFICE.				
		1 Record-keeper - - -	1,020	2,750		
		4 Clerks - - - -	2,004			
		7 Servants - - - -	804	750		
		Total Establishment -	3,888	3,500		
		Contingent Charges.				
		Purchase of Furniture - - -	36			
		Postage Charges - - -	5			
		Repairs to Furniture - - -	5			
		Peons' Uniforms and Belts - -	27			
		Petty Supplies - - -	30			
		Miscellaneous Office Expenses - -	47			
			150	150		
		TOTAL SECRETARIAT RECORD OFFICE -	4,038	3,650		
		PAYMENTS TO OFFICERS OF OTHER PROVINCES -	...	2,000	...	807
		Add—For rounding -	4,03,790 210			
		Total Civil Secretariats -	4,04,000	3,78,000	3,88,000	3,76,242

(a) See foot-note (c) on page 71.

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1892-93.	Numbers. 1893-94	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Military Secretariat.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Secretary (2,000) - - -	24,000	28,650	30,000	30,000
1	1	Assistant Secretary (700) (*a*) - -	8,400	8,400	7,800	7,800
		Total Salaries -	32,400	37,050	37,800	37,800
		Establishment.				
9	8	Superintendents and Assistant Superintendents - - -	17,340	17,916	21,540	20,087
19	17	Clerks (below 200) (*b*) - -	10,980	10,700	11,160	11,866
14	14	Servants - - -	1,584	1,584	1,584	1,576
		Total Establishment	29,904	30,200	34,284	33,529
		Allowances.				
		Allowances to Officers - - -	400	1,400	...	527
		Hill Journey Allowances - -	1,200		1,200	896
		Allowances to Establishment - -	90		...	85
		Total Allowances -	1,690	1,400	1,200	1,508
		Supplies and Services.				
		Petty Repairs - - -	25	300	25	4
		Purchase of Books - - -	300		300	579
		Total Supplies and Services -	325	300	325	583
		Contingencies.				
		Purchase of Furniture - - -	45	25	45	...
		Postage Charges - - -	1,800	1,200	1,800	1,002
		Telegram Charges - - -	4,000	3,500	4,000	3,880
		Stationery Charges - - -	...	...	20	...
		Section-work - - - -	600	300	600	263
		Hill Journey Charges - - -	600	400	600	270
		Repairs of Furniture - - -	50	25	10	74
		Peons' Uniforms and Belts - -	...	...	...	12
		Miscellaneous Office Expenses - -	820	600	800	578
		Total Contingencies -	7,915	6,050	7,875	6,079
		Payments to Officers of other Provinces -	...	...	...	1,000
			72,234		81,484	
		Deduct—For rounding -	*234*		*484*	
		Total Military Secretariat -	72,000	75,000	81,000	80,499
		Commissioner in Sindh.				
		Salaries.				
1	1	Commissioner (3,750)[4] - -	43,200	45,000	43,200	44,046
1	1	Assistant Commissioner (*c*) (1,100)[4] -	12,672	12,672	13,824	18,573
1	1	Ditto ditto (700) -	8,400	7,600	7,200	
1	1	Daftardar (500) -	6,000	6,100	4,800	4,800
		Provision for an increase to the pay of the Commissioner - -	5,000	...	...	...
		Total Salaries -	75,272	71,372	69,024	67,419
		Establishment.				
17	18	Clerks (below 200)- - -	16,740	16,180	15,600	15,646
30	30	Servants - - -	3,792	3,792	3,792	3,691
1	1	Hospital Assistant - -	480	480	480	...
		Temporary Establishment - -	810	700	810	760
		Total Establishment -	21,822	21,152	20,682	20,097
		Allowances.				
		Tentage and Travelling Allowances to Officers-	7,400		7,400	7,577
		Travelling Allowance to Establishment -	5,000		5,000	4,974
		Total Allowances -	12,400	12,500	12,400	12,551
		Supplies and Services.				
		Purchase of Tent - - -	275		...	8,603
		Supply of Medicines - - -	137		...	138
		Purchase of Books and Periodicals - -	67		67	43
		Purchase of Carpets - - -	...		...	122
		Value of and Freight on English Stores -	...		...	3
		Total Supplies and Services -	479	300	67	8,909
		Carried over -	1,09,973	1,50,324	1,02,173	1,08,976

(*a*) Draws an allowance of Rs. 50 as a Marriage Registrar, *vide* page 120.
(*b*) Includes an allowance of Rs. 50 to a Clerk for doing work of the Estates Department.
(*c*) Draws an allowance of Rs. 100 as Sindhi Translator to Government, *vide* page 70.

18.—GENERAL ADMINISTRATION—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Commissioner in Sindh—*contd.*	Rs.	Rs.	Rs.	Rs.
Brought forward	1,09,973	1,05,324	1,02,173	1,08,976
Contingencies.				
Rates and Taxes	434		290	288
Postage Charges	800		800	792
Telegram Charges	1,200		900	1,357
Carriage of Tents and Records	3,000		3,000	3,016
Repairs of Furniture	150		150	105
Water-supply	...		144	144
Peons' Uniforms and Belts	540		...	476
Stationery and other Petty Supplies	1,178		480	693
Repairs of Tents	600		600	493
Purchase of Furniture	...		500	153
Miscellaneous Office Expenses	1,270		1,270	182
Expenditure from savings in contract contingent grants	...		943	...
Total Contingencies	9,172	7,226	9,077	7,699
Local Fund Establishment—				
Clerks	1,200	1,200	1,200	1,491
Travelling Allowances	275	250	300	253
	1,475	1,450	1,500	1,744
	1,20,620		1,12,750	
Add—For rounding	380		...	
Deduct—Probable savings	...		*1,750*	
Total Commissioner in Sindh	1,21,000	1,14,000	1,11,000	1,18,419
Commissioners.				
Numbers. 1892-93. / 1893-94.				
	COMMISSIONERS' ESTABLISHMENT.			
	Salaries.			
3 / 3	Commissioners 2(3,500)[4] & 1 (3,000)[4]	1,15,200	1,24,150	1,15,200	1,24,006
6 / 6	Assistant Commissioners. 2(500), 1 (400), 3 (300)	27,600	27,600	27,600	26,241
	Total Salaries	1,42,800	1,51,750	1,42,800	1,50,247
	Establishment.				
35 / 35	Clerks (less than 200)	27,300		27,300	26,387
60 / 61	Servants	6,180		6,132	6,180
	Temporary Establishment	360		360	1,448
	Total Establishment	33,840	34,500	33,792	34,015
	Allowances.				
	Travelling allowances to Officers	15,850		16,000	14,995
	Ditto to Establishment	10,500		10,000	9,283
	Total Allowances	26,350	24,000	26,000	24,278
	Supplies and Services.				
	Purchase of Carpets	...		...	4
	Purchase of Tents	15		2,000	...
	Petty Repairs	25		...	3
	Total Supplies and Services	40	3,600	2,000	7
	Contingencies.				
	Rents	3,792		3,840	3,800
	Postage Charges	3,220		3,120	3,580
	Telegram Charges	1,005		975	478
	Purchase of Furniture	300		300	400
	Repairs of Furniture	100		100	120
	Peons' Uniforms and Belts	430		350	210
	Section-work	50		50	18
	Repairs of Tents	60		...	148
	Carriage of Tents and Records	3,420		3,120	3,342
	Stationery and other Petty Supplies	7,240		2,500	1,616
	Miscellaneous Office Expenses	3,400		5,580	...
	Expenditure from savings in contract contingent grants	...		2,596	...
	Total Contingencies	23,017	13,750	22,531	13,712
	TOTAL COMMISSIONERS ESTABLISHMENT	2,26,047	2,27,600	2,27,123	2,22,259
Numbers. 1892-93. / 1893-94.	LOCAL ESTABLISHMENT.				
3 / 3	Clerks	2,232	2,232	2,232	2,232
	Travelling Allowance	231	168	160	249
	TOTAL LOCAL ESTABLISHMENT	2,463	2,400	2,392	2,481
	Payments to Officers of other Provinces	...	9,000	...	3,213
	Deduct—Contributions towards Commissioners' Establishment for auditing accounts of Native States				2,27,953 287
	Deduct—For rounding	2,28,510 *510*		2,29,515 *1,515*	
	Total Commissioners	2,28,000	2,30,000	2,28,000	2,27,666

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1892-93.	Numbers. 1893-94	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		General Establishment of Local Funds.	Rs.	Rs.	Rs.	Rs.
		GENERAL ESTABLISHMENT OF LOCAL FUNDS, PROVINCIAL.				
		COLLECTORS' LOCAL FUND ESTABLISHMENT.				
		Establishment.				
104	103	Clerks - - -	54,232	53,850	53,400	53,176
18	20	Servants - - -	1,812	1,750	1,600	1,681
		Total Establishment -	56,044	55,600	55,000	54,857
		Allowances.				
		Travelling Allowance - - -	2,884	2,400	3,000	2,574
			58,928			
		Deduct—For rounding -	*928*			
		TOTAL GENERAL ESTABLISHMENT OF LOCAL FUNDS, PROVINCIAL - - - -	58,000	58,000	58,000	57,431
		GENERAL ESTABLISHMENT OF LOCAL FUNDS, LOCAL.				
		COLLECTORS' LOCAL FUND ESTABLISHMENT.				
		Contingencies.				
		Postage Charges - - -				1,863
		Telegram Charges - - -				73
		Stationery Charges - - -				...
		Purchase of Furniture - - -				...
		Repairs of Furniture - - -				...
		Carriage of Records - - -				...
		Miscellaneous Office Expenses - -				3,172
		TOTAL COLLECTORS' LOCAL FUND ESTABLISHMENTS	8,000	5,000	7,000	5,108
		LOCAL BOARDS' ESTABLISHMENTS.				
		Establishment.				
105	118	Clerks - - -	24,000	22,000	22,160	21,708
73	74	Servants - - -	6,000	6,000	5,790	5,656
		Total Establishment -	30,000	28,000	27,950	27,364
		Allowances.				
		Travelling Allowance - - -	2,000	1,000	2,380	697
		Contingencies.				
		Postage Charges - - -				3,799
		Telegram Charges - - -				36
		Purchase of Furniture - - -				...
		Repairs of Furniture - - -				...
		Rents - - - -				...
		Stationery and other Petty Supplies- -				...
		Miscellaneous Office Expenses - -				10,494
		Total Contingencies -	17,000	15,000	14,670	14,329
		TOTAL LOCAL BOARDS' ESTABLISHMENTS -	49,000	44,000	45,000	42,390
		TOTAL GENERAL ESTABLISHMENT OF LOCAL FUNDS, LOCAL	57,000	49,000	52,000	47,498
		Total General Establishment of Local Funds	1,15,000	1,07,000	1,10,000	1,04,929

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1892-93.	Numbers. 1893-94	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Inspector-General of Registration, Stamps and Jails.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Inspector-General (2,000) - -	24,000	27,450	24,000	
4	4	Inspectors of Registration Offices at (250), (175), and 2 (150) -	8,700	9,450	8,700	
		Total Salaries -	32,700	36,900	32,700	
		Establishment.				
12	12	Clerks - - - -	8,340		8,400	
10	10	Servants - - -	1,248		1,248	
		Total Establishment -	9,588	9,600	9,648	
		Allowances.				
		Travelling Allowance to Officers - -	6,800		6,800	
		" " to Establishments -	2,320		2,320	
		Total Allowances -	9,120	7,900	9,120	
		Contingencies.				
		Purchase of Furniture - - -	5		15	
		Postage Charges - - -	747		747	
		Telegram Charges - - -	20		20	
		Carriage of Tents and Records - -	498		605	
		Peons' Uniforms and Belts - -	37		50	
		Stationery and other Petty Supplies -	1,135		1,020	
		Repairs of Furniture - - -	5		10	
		Miscellaneous Office Expenses - -	...		...	
		Total Contingencies -	2,447	1,600	2,467	
			53,855		53,935	
		Add—For rounding -	145		65	
		Total Inspector-General of Registration, Stamps and Jails - - -	54,000	56,000	54,000	(a)

(a) Shown under the respective heads of Stamps, Registration, and Jails.

19A.—LAW AND JUSTICE—COURTS OF LAW.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Provincial.	Rs.	Rs.	Rs.	Rs.
High Court - - - -	6,57,000	6,11,000	6,58,000	6,54,288
Law Officers - - - -	1,76,000	1,71,000	1,76,000	1,82,362
Administrator General - - -	3,000	3,000	3,000	3,000
Coroner's Court - - - -	13,000	13,000	13,000	12,644
Presidency Magistrates' Court - -	84,000	83,000	86,000	77,869
Judicial Commissioner - - -	42,000	39,000	42,000	42,510
Civil and Sessions Courts - - -	19,37,000	19,04,000	19,19,000	18,82,864
Courts of Small Causes - - -	2,46,000	2,39,000	2,48,000	2,37,772
Criminal Courts - - - -	12,66,000	12,71,000	12,84,000	12,59,202
Refunds - - - - -	40,000	40,000	40,000	42,227
TOTAL -	44,64,000	43,74,000	44,69,000	43,94,738

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		High Court.				
		JUDGES.				
1	1	Chief Justice (5,000) - -	60,000	75,000	60,000	60,000
6	6	Puisne Judges (6 @ (3,750)[4] - -	2,64,600	2,40,000	2,64,600	2,64,528
		TOTAL JUDGES	3,24,600	3,15,000	3,24,600	3,24,528
		PROTHONOTARY AND REGISTRAR, ORIGINAL SIDE.				
		Salaries.				
1	1	Prothonotary and Registrar (2,500) -	30,000	14,300	30,000	31,582
1	1	Deputy Registrar (1,005) - -	12,060	15,400	12,060	17,209
1	1	Ditto (300) - -	3,600		3,600	
1	1	Head Assistant (800) - -	9,600	5,800	9,600	9,600
1	1	Judge's Clerk (400) - -	4,800	4,800	4,800	4,800
		Total Salaries -	60,060	40,300	60,060	63,191
		Establishment.				
2	2	Clerks (200 and above) - -	5,520		5,520	17,354
22	22	Clerks (below 200)- - -	13,224		13,224	
3	3	Court-keepers and Criers - -	1,800		1,800	2,790
12	12	Servants - - -	1,380		1,380	1,380
27	27	Chobdars and other Servants - -	3,912		3,912	3,912
		Temporary Establishment - -	576		576	360
		Total Establishment -	26,412	26,000	26,412	25,796
		Supplies and Services.				
		Petty Repairs - - -	600	300	600	320
		Law Library - - - -	1,000	1,000	1,000	1,000
		Petty construction - - -	...	100	...	...
		Total Supplies and Services -	1,600	1,400	1,600	1,320
		Contingencies.				
		Rates and Taxes - - -	1,314		1,242	1,012
		Postage Charges - - -	15		10	15
		Telegram Charges - - -	5		5	...
		Gas and Conservancy Charges - -	300		300	301
		Purchase of Furniture - - -	25		50	...
		Repairs of Furniture - - -	75		100	50
		Peons' Uniforms and Belts - -	660		30	737
		Water-supply - - - -	445		415	444
		Section-work - - -	1,880		1 840	1,797
		Stationery and other Petty Supplies- -	2,354		2,360	1,673
		Total Contingencies -	7,073	6,300	6,352	6,029
					94,424	
		Deduct—Probable Savings -			*424*	
		TOTAL PROTHONOTARY AND REGISTRAR, ORIGINAL SIDE	95,145	74,000	94,000	96,336
		COMMISSIONER FOR TAKING ACCOUNTS AND TAXING MASTER.				
		Salaries.				
1	1	Master and Registrar in Equity and Taxing Master (2,400) - -	28,800	22,700	28,800	31,780
1	1	Assistant ditto (1,000) - -	12,000	8,600	12,000	11,122
		Total Salaries -	40,800	31,300	40,800	42,902
		Establishment.				
7	7	Clerks - - -	5,340		5,340	5,146
3	3	Servants - - -	336		336	336
		Total Establishment -	5,676	5,560	5,676	5,482
		Contingencies.				
		Stationery and other Petty Supplies- -	140	140	140	107
		TOTAL COMMISSIONER FOR TAKING ACCOUNTS AND TAXING MASTER - -	46,616	37,000	46,616	48,491
		CLERK OF INSOLVENCY.				
		Establishment.				
8	8	Clerks - - - -	3,720	3,720	3,720	3,720
4	4	Servants - - -	432	432	432	432
		Total Establishment -	4,152	4,152	4,152	4,152
		Contingencies.				
		Stationery and other Petty Supplies -	250	250	250	248
		TOTAL CLERK OF INSOLVENCY -	4,402	4,402	4,402	4,400
		Carried over -	4,70,763	4,30,402	4,69,618	4,73,755

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		High Court—*contd.*				
		Brought forward -	4,70,763	4,30,402	4,69,618	4,73,755
		CLERK OF THE CROWN.				
		Salaries.				
1	1	Clerk of the Crown (500) - -	6,000	5,450	6,000	6,000
		Establishment.				
2	2	Clerks - - - -	1,800		1,800	1,800
2	2	Servants - - -	216		216	216
		Total Establishment -	2,016	2,016	2,016	2,016
		Supplies and Services.				
		Diet and Road Expenses to Witnesses -	400	400	400	1,510
		Contingencies.				
		Purchase of Furniture - - -	...		...	...
		Postage Charges - - -	4		4	4
		Telegram Charges - - -	20		20	3
		Section-work - - -	226		226	100
		Stationery and other Petty Supplies -	204		149	93
		Total Contingencies -	454	334	399	200
		TOTAL CLERK OF THE CROWN -	8,870	8,200	8,815	9,726
		OFFICIAL ASSIGNEE.				
		Establishment.				
7	7	Clerks - - - -	2,880	2,880	2,880	2,880
3	3	Peons - - - -	324	324	324	320
		TOTAL OFFICIAL ASSIGNEE -	3,204	3,204	3,204	3,200
		SHERIFF.				
		Salaries.				
1	1	Deputy Sheriff (600) - -	7,200	7,500	7,200	7,288
		Establishment.				
9	9	Clerks and Bailiffs - -	7,200		7,200	7,342
12	12	Servants - - -	1,404		1,404	1,395
		Total Establishment -	8,604	8,500	8,604	8,737
		Supplies and Services.				
		Petty Repairs - - -	...		...	...
		Fees for summoning Witnesses - -	700		600	692
		Sessions Charges - - -	800		500	830
		Total Supplies and Services -	1,500	1,200	1,100	1,522
		Contingencies.				
		Purchase of Furniture - - -	50		50	...
		Repairs of Furniture - - -	25		25	6
		Postage Charges - - -	5		5	81
		Peons' Uniforms and Belts - -	110		110	...
		Stationery and other Petty Supplies -	615		615	713
		Total Contingencies -	805	800	805	800
		Add—For rounding -			17,709 291	
		TOTAL SHERIFF -	18,109	18,000	18,000	18,347
		TRANSLATORS, ORIGINAL SIDE.				
		Salaries.				
1	1	Chief Translator (650) - -	7,800	7,800	7,800	7,800
		Establishment.				
4	4	Translators and Interpreters (200 and above) - - -	14,820		14,820	29,000
10	10	Translators and Interpreters (below 200)	14,160		14,160	
12	12	Clerks - - -	5,544		5,544	5,554
4	4	Servants - - -	468		468	466
		Total Establishment -	34,992	34,760	34,992	35,020
		Contract Establishment Allowance -	1,260	1,260	1,260	382
		Contingencies.				
		Section-work - - -	180		180	149
		Purchase of Furniture - - -	...		...	190
		Stationery and other Petty Supplies -	100		100	100
		Total Contingencies -	280	280	280	439
		TOTAL TRANSLATORS, ORIGINAL SIDE -	44,332	44,100	44,332	43,641
		Carried over -	5,45,278	5,03,906	5,43,969	5,48,669

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		High Court—*contd.*	Rs.	Rs.	Rs.	Rs.
		Brought forward -	5,45,278	5,03,906	5,43,969	5,48,669
		REGISTRAR, APPELLATE SIDE.				
		Salaries.				
1	1	Registrar (1,700)* - - -	19,584		19,584	16,512
1	1	Deputy Registrar (600) - -	7,200		7,200	6,776
1	1	Assistant Registrar (500) (*a*) - -	6,000		6,000	5,845
		Total Salaries -	32,784	32,000	32,784	29,133
		Establishment.				
2	2	Clerks (200 and above) - -	5,520		5,520	34,160
39	40	Clerks (below 200) - - -	29,259		28,659	
48	48	Servants - - -	6,180		6,180	6,153
		Total Establishment -	40,959	40,500	40,359	40,313
		Allowances.				
		Travelling Allowance to Officers - -	...	...	...	14
		Do. do. to Establishment -	...	..	...	17
		Total Allowance -	...	...	...	31
		Supplies and Services.				
		Record shelves - - -	3,000	...	6,000	...
		Contingencies.				
		Purchase of Furniture - - -	...		...	241
		Postage Charges - - -	1,800		1,800	1,690
		Telegram Charges - - -	50		50	226
		Repairs of Furniture - - -	85		85	...
		Water-supply - - - -	590		187	414
		Peons' Uniforms and Belts - -	250		250	...
		Stationery and other Petty Supplies -	1,200		1,200	1,354
		Section-work - - - -	15		15	...
		Total Contingencies -	3,990	3,544	3,587	3,925
		TOTAL REGISTRAR, APPELLATE SIDE -	80,733	76,044	82,730	73,402
		TRANSLATORS, APPELLATE SIDE.				
		Establishment.				
9	9	Translators' and Interpreters' pay -	16,140		16,140	16,932
9	9	Clerks - - - -	2,880		2,880	3,145
1	1	Servant - - - -	108		108	108
		TOTAL TRANSLATORS, APPELLATE SIDE -	19,128	19,000	19,128	20,185
		REPORTER.				
		Salaries.				
		Reporter and Assistants (1,000) - -	12,000	12,000	12,000	12,000
		Contingencies.				
		Postage Charges - - -	5	5	5	...
		Miscellaneous Office Expenses - -	45	45	45	32
		Total Contingencies -	50	50	50	32
		TOTAL REPORTER -	12,050	12,050	12,050	12,032
			6,57,189		6,57,877	
		Add or *Deduct*—For rounding -	189		123	
		Total High Court -	6,57,000	6,11,000	6,58,000	6,54,288
		Law Officers.				
		ENGLISH LAW OFFICERS.				
		Salaries.				
1	1	Advocate General (2,000) -	24,000	15,500	24,000	24,000
1	1	Government Solicitor (2,500) -	30,000	30,000	30,000	30 000
		Total Salaries -	54,000	45,500	54,000	54,000
		Allowances.				
		Allowance to Advocate General for Establishment and other Charges - -	2,400	2,400	2,400	2,400
		Supplies and Services.				
		Law Charges - - -	5,500	6,050	5,500	5,032
		Contingencies.				
		Petty Supplies - - -	35		35	32
		Postage Charges - - -	15		10	10
		Telegram Charges - - -	5		5	6
		Miscellaneous Office Expenses - -	25		...	...
		Total Contingencies -	80	50	50	48
					61,950	
		Add—For rounding -			50	
		TOTAL ENGLISH LAW OFFICERS -	61,980	54,000	62,000	61,480
		Carried over -	61,980	54,000	62,000	61,480

(*a*) Draws an allowance of Rs. 50 as Superintendent, High Court Press. *See* page 160.

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1892-93	Numbers. 1893-94.	Details.	Budget Estimate 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Law Officers—*contd.*	Rs.	Rs.	Rs.	Rs.
		Brought forward -	61,980	54,000	62,000	61,480
		LEGAL REMEMBRANCER AND HIGH COURT PLEADER(*a*).				
		Salaries.				
1	1	Legal Remembrancer (2,000)* -	23,040	25,100	28,800	27,933
1	1	Government Pleader (300) - -	3,600	3,600	3,600	3,503
		Total Salaries -	26,640	28,700	32,400	31,436
		Establishment.				
10	10	Clerks - - -	4,380		4,380	4,106
5	5	Servants - - -	528		528	526
		Total Establishment -	4,908	4,600	4,908	4,632
		Allowances.				
		Travelling Allowances to Officers - -	450		450	171
		" " to Establishments -	50		50	3
		Public Prosecutor's fees in Criminal Cases -	5,040		5,700	5,430
		Government Pleader's fees in Pauper and Civil Suits - - - -	1,090		100	...
		Charges for Special Counsel in Mofussil Cases -	1,300		1,300	290
		Total Allowances -	7,930	14,600	7,600	5,894
		Supplies and Services.				
		Copying Charges - - -	550		720	...
		Court-fee Stamps - - -	60		75	37
		Purchase of Books - - -	500		500	2,811
		Total Supplies and Services -	1,110	600	1,295	2,848
		Contingencies.				
		Section-work - - - -	...		...	421
		Repairs of Furniture - - -	...		...	10
		Postage Charges - - -	270		270	235
		Telegram Charges - - -	50		50	25
		Peons' Uniforms and Belts - -	...		...	...
		Stationery and other Petty Supplies -	330		330	220
		Rents - - - -	480		480	480
		Carriage of Tents and Records - -	...		25	4
		Purchase of furniture - - -	...		...	169
		Miscellaneous Office Expenses - -	...		...	1
		Total Contingencies -	1,130	1,500	1,155	1,565
		Deduct—Probable Savings -			47,358 *1,358*	
		TOTAL LEGAL REMEMBRANCER AND HIGH COURT PLEADER - - -	41,718	50,000	46,000	46,375
		MOFUSSIL ESTABLISHMENT. (*a*)				
		Salaries.				
1	1	ment Pleader and Public Prosecu- Govern (400) - - -	4,800		4,800	2,100
20	20	Government Pleaders (3 @ 150, 3 @ 125, 1 @ 120, 4 @ 35, 9 @ 20) -	15,180		15,180	17,799
		Total Salaries -	19,980	19,900	19,980	19,899
		Establishment.				
17	18	Clerks - - - -	2,616	2,496	2,496	2,466
		Allowances.				
		Fees in Criminal Cases - - -	31,370		28,555	34,147
		Fees in Murder Cases - - -	5,000		5,000	3,356
		Fees in Pauper Suits - - -	..		...	859
		Fees in Cases under Act X of 1870 - -	...		...	301
		Fees in other Civil Cases - -	3,640		3,650	4,003
		Fees for Special Counsel - -	2,000		2,000	404
		Travelling Allowance - - -	855		1,140	1,118
		Total Allowances -	42,865	37,000	40,345	44,188
		Supplies and Services.				
		Copying Charges - - -	4,650		4,935	4,240
		Law Charges - - - -	1,850		1,000	3,480
		Total Supplies and Services -	6,500	7,400	5,935	7,720
		Carried over -	71,961	66,796	68,756	74,273
			1,03,698	1,04,000	1,08,000	1,07,855

(*a*) Expenditure controlled by the Remembrancer of Legal Affairs.

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Law Officers—*contd.*				
		Brought forward -	1,03,698	1,04,000	1,08,000	1,07,855
		MOFUSSIL ESTABLISHMENT—Brought forward -	71,961	66,796	68,756	74,273
		Contingencies.				
		Postage Charges - - -	...	...	...	4
		Telegram Charges - - -	...	...	...	34
		Other Charges - - -	696	204	200	196
		Total Contingencies -	696	204	200	234
					68,956	
		Deduct—For rounding -			*956*	
		TOTAL MOFUSSIL ESTABLISHMENT -	72,657	67,000	68,000	74,507
			1,76,355			
		Deduct—For rounding -	*355*			
		Total Law Officers -	1,76,000	1,71,000	1,76,000	1,82,362
		Coroner's Court.				
		Salaries.				
1	1	Coroner (350) - - -	4,200	4,200	4,200	4,200
		Surgeon (Portion of pay transferred from "20.—Police, Presidency Police," page 95) - - -	2,400	2,400	2,400	2,400
		Total Salaries -	6,600	6,600	6,600	6,600
		Establishment.				
2	2	Clerks and Interpreters - -	3,000		3,000	3,000
4	4	Servants - - -	456		456	456
		Apothecary (Allowance) - -	240		240	240
		Total Establishment -	3,696	3,696	3,696	3,696
		Allowances.				
		Travelling and Conveyance Allowances to Coroner	720	720	720	720
		" " " to Establishment	720	720	720	720
		Total Allowances -	1,440	1,440	1,440	1,440
		Contingencies.				
		Water-supply - - - -	75		130	134
		Petty Supplies - - -	770		770	762
		Miscellaneous Office Expenses - -	...		...	12
		Total Contingencies -	845	1,564	900	908
			12,581	13,300	12,636	
		Add or *deduct*—For rounding ..	419	*300*	364	
		Total Coroner's Court	13,000	13,000	13,000	12,644
		Presidency Magistrates' Courts.				
		Salaries.				
1	1	Chief Magistrate (2,000) - -	24,000		24,000	27,000
1	1	Second " (1,000) - -	12,000		12,000	21,600
1	1	Third " (700) - -	8,400		9,600	
1	1	Fourth " (600) - -	7,200		7,200	
1	1	Chief Clerk (500) (*a*) - -	6,000		6,000	6,000
		Total Salaries -	57,600	57,800	58,800	54,600
		Establishment.				
1	1	Clerk (200) - - -	2,400		2,400	14,381
15	17	Clerks (below 200) - -	12,600		11,760	
3	4	Interpreters - - -	5,940		5,100	5,178
16	16	Servants - - -	1,812		1,812	1,812
		Lump addition ordered by Government -	...		3,000	...
		Total Establishment -	22,752	22,000	24,072	21,371
		Allowances.				
		Travelling Allowance - - -	50	50	50	...
		Supplies and Services.				
		Charges on account of Witnesses - -	200	200	200	50
		Contingencies.				
		Postage Charges - - -	25		25	30
		Telegram Charges - - -	15		15	15
		Peons' Uniforms and Belts - -	80		80	...
		Water-supply - - - -	300		300	62
		Stationery and other Petty Supplies - -	2,978		2,300	1,741
		Miscellaneous Office Expenses - -	...		...	...
		Expenditure from savings in contract contingent grants - - -	...		53	...
		Total Contingencies -	3,398	2,950	2,773	1,848
					85,895	
		Add—For rounding -			105	
		Total Presidency Magistrates' Courts -	84,000	83,000	86,000	77,869

(*a*) Draws an allowance of Rs. 50 as Clerk to the Committee of Management, Government Workhouse.

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Judicial Commissioner.				
		Salaries.				
1	1	Judicial Commissioner in Sindh (2,500)[4]	28,800	26,000	28,800	28,800
1	1	Registrar (200) - - -	2,400	2,400	2,400	2,400
		Total Salaries -	31,200	28,400	31,200	31,200
		Establishment.				
1	1	Clerk (200) - - -	2,400		2,400	5,637
4	4	Clerks - - - -	3,060		3,060	
10	10	Servants - - -	1,116		1,116	1,029
		Temporary Establishment - -	60		60	55
		Total Establishment -	6,636	6,600	6,636	6,721
		Allowances.				
		Tentage and Travelling Allowances to Officers -	1,970		1,700	2,016
		" " " to Establishment-	950		950	808
		Total Allowances -	2,920	2,800	2,650	2,824
		Contingencies.				
		Repairs of Tents - - -	...		...	9
		Repairs of Furniture - - -	...		...	20
		Purchase of Furniture - - -	130		130	58
		Postage Charges - - -	300		300	250
		Telegram Charges - - -	65		65	48
		Peons' Uniforms and Belts - -	130		70	...
		Carriage of Tents and Records - -	600		600	684
		Stationery and other Petty Supplies -	132		100	107
		Total Contingencies -	1,357	1,200	1,265	1,176
		Payments to Officers of other Provinces	...	..	...	589
			42,113		41,751	
		Deduct or *add*—For rounding -	*113*		249	
		Total Judicial Commissioner -	42,000	39,000	42,000	42,510
		Civil and Sessions Courts.				
		District and Sessions Judges. (*a*)				
		Salaries.				
		Civil and Sessions Judges—				
8	8	1st grade (2,325)[4] - -	2,14,272		2,14,272	3,65,842
5	5	2nd grade (1,800)[4] - -	1,03,680		1,03,680	
3	3	3rd grade (1,600)[4] - -	55,296		55,296	
		3rd grade (1,600) - -	...		...	
		Allowances to (2) Sessions Judges, Sindh (100)[4] - - -	1,152		1,152	...
1	1	Joint Judge (1,100)[4] - -	12,672		12,672	8,634
1	1	Assistant Judge F. P. (1,100)[4] -	12,672		12,672	36,709
2	—	Ditto 1st grade (900)[4] -	...		20,736	
2	—	Ditto 2nd grade (800)[4] -	...		18,432	
2	—	Ditto 3rd grade (600)[4] -	...		13,824	...
		Amount transferred from 3 Land Revenue on account of Assistant Judges, page 29	59,904		..	...
			4,59,648		4,52,736	
		Deduct—Probable Savings -	*29,648*		*22,736*	
		Total Salaries -	4,30,000	4,25,000	4,30,000	4,11,185
		Establishment.				
18	17	Nazirs - - - -	20,460		20,760	18,689
290	302	Clerks - - - -	1,35,216		1,32,192	1,69,999
223	222	Servants- - - -	22,525		22,669	27,068
		Temporary Establishment - -	7,407		5,118	3,585
		Provision for an increased Establishment for the Assistant Judge, Bijapur - -	3,096		900	...
					1,81,639	
		Deduct—Probable Savings -			*639*	
		Total Establishment -	1,88,704	1,81,000	1,81,000	2,19,341
		Carried over -	6,18,704	6,06,000	6,11,000	6,30,526

(*a*) Expenditure controlled by District Judges.

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Civil and Sessions Courts—*contd.*	Rs.	Rs.	Rs.	Rs.
DISTRICT AND SESSIONS JUDGES—*contd.*				
Brought forward -	6,18,704	6,06 000	6,11,000	6,30,526
Allowances.				
Travelling allowances to Officers - -	4,000	4,000	4,000	3,689
Ditto to Establishments -	2,000	2,000	2,000	1,782
Grain Compensation - - -	...	...	...	146
Total Allowances -	6,000	6,000	6,000	5,617
Supplies and Services.				
Record shelves - - -	1,920		583	300
Purchase of books - - -	100		100	134
Diet and road allowances - -	36,624		33,868	31,003
Petty constructions - - -	7		350	6
Petty repairs - - -	177		127	13
Purchase of tents - - -	800		1,600	3,259
Purchase of carpets - - -	3,283		2,060	1,620
Purchase of iron safes - - -	...		300	600
Total Supplies and Services -	42,911	39,000	38,988	36,935
Contingencies.				
Rents - - - -	8,339		7,274	7,782
Rates and taxes - - -	831		585	504
Postage charges - - -	18,448		18,346	17,859
Telegram charges - - -	389		349	370
Section-work - - - -	108		108	145
Purchase of furniture - - -	3,047		3,275	3,739
Repairs of furniture - - -	932		1,065	342
Peons' uniforms and belts - -	917		623	400
Hot-weather Establishments - -	910		886	971
Water-supply - - -	180		222	208
Carriage of tents and records - -	1,577		1,593	1,467
Petty supplies - - -	19,646		33,844	36,318
Repairs of tents - - -	89		49	51
Brass badges - - - -	...		300	99
Miscellaneous office expenses - -	691		360	195
Expenditure from savings in contract contingent grants - - -	...		5,455	...
Total Contingencies -	56,107	54,000	74,334	70,450
TOTAL DISTRICT AND SESSIONS JUDGES -	7,23,722	7,05,000	7,30,322	7,43,528
SUBORDINATE JUDGES.				
Salaries.				
1892-93 / 1893-94 — 3 / 3 — 1st class, 1st grade (800) - -	28,800		28,800	
4 / 4 — Ditto, 2nd ditto (650) - -	31,200		31,200	
6 / 6 — Ditto, 3rd ditto (500) - -	36,000		36,000	
21 / 21 — 2nd class, 1st ditto (400) - -	1,00,800		1,00,800	
25 / 25 — Ditto, 2nd ditto (300) - -	90,000		90,000	
40 / 40 — Ditto, 3rd ditto (200) - -	96,000		96,000	
15 / 15 — Ditto, 4th ditto (150) - -	27,000		27,000	
Provision for additional Subordinate Judges to hear Civil appeals - -	11,000		10,440	
			4,20,240	
Deduct—Probable Savings -			*1,240*	
Total Salaries -	4,20,800	4,19,000	4,19,000	4,09,095
Establishment.				
1892-93 / 1893-94 — 1,147 / 1,229 — Clerks - - - -	3,16,679		2 98,836	2,73,309
593 / 603 — Servants - - - -	51,624		50,772	48,770
Temporary Establishment - -	5,697		6,576	5,184
Total Establishment -	3,74,000	3,56,000	3,56,184	3,27,263
Allowances.				
Grain Compensation - - -	...		...	228
Travelling allowances to Officers - -	10,000		12,000	9,186
Ditto to Establishments -	10,000		8,000	10,758
Total Allowances -	20,000	18,000	20,000	20,172
TOTAL SUBORDINATE JUDGES -	8,14,800	7,93,000	7,95,184	7,56,530
Carried over -	15,38,522	14,98,000	15,25,506	15,00,058

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Civil and Sessions Courts—*contd.*	Rs.	Rs.	Rs.	Rs.
		Brought forward	15,38,522	14,98,000	15,25,506	15,00,058
		DEKHAN AGRICULTURAL RELIEF COURTS(*a*). *Salaries.*				
1	1	Judge (1,472)	17,664	17,664	17,664	17,664
2	2	Subordinate Judges (500)	12,000	10,500	12,000	12,000
		Total Salaries	29,664	28,164	29,664	29,664
		Establishment.				
11	11	Clerks	4,764		4,764	4,813
16	16	Servants	1,524		1,524	1,514
		Temporary Establishment	144		...	144
		Total Establishment	6,432	6,300	6,288	6,471
		Allowances.				
		Travelling allowance to Officers	4,300		4,300	4,158
		Ditto to Establishment	2,400		2,300	2,809
		Total Allowances	6,700	6,036	6,600	6,967
		Supplies and Services.				
		Petty repairs	...	...	...	13
		Contingencies.				
		Repairs of tents	...		...	38
		Postage charges	730		730	707
		Telegram charges				...
		Carriage of tents and records				831
		Stationery and other petty supplies	1,199		1,950	745
		Peons' uniforms and belts				...
		Miscellaneous office expenses				33
		Total Contingencies	1,929	2,500	2,680	2,354
		Deduct—For rounding			45,232 *232*	
		TOTAL DEKHAN AGRICULTURAL RELIEF COURTS	44,725	43 000	45,000	45,469
		PROCESS-SERVING ESTABLISHMENT(*b*). *Establishments.*				
		District Courts.				
14	12	Clerks	4,500		5,040	5,926
96	96	Process-servers	13,248		13,284	45,877
		Subordinate Judges' Courts.				
115	64	Clerks	18,780		30,840	15,868
1,879	1,897	Process-servers	2,70,609		2,68,296	2,36,009
		Dekhan Agricultural Relief Courts.				
62	62	Clerks (temporary)	8,928		8,928	6,432
51	51	Process-servers	4,896		4,896	3,831
		Collectors' and Magistrates' Courts.				
33	34	Clerks	7,080		6,840	6,753
22	23	Process-servers	3,456		3,168	3,319
		Provision for increased Establishment to the Collector of Thana	3,756		...	...
		Deduct—Probable Savings			3,41,292 *3,798*	
		Total Establishments	3,35,253	3,37,494	3,37,494	3,24,015
		Carried over	3,35,253 15,83,247	3,37,494 15,41,000	3,37,494 15,70,506	3,24,015 15,45,527

(*a*) Expenditure controlled by the Special Judge under the Dekhan Agriculturists' Relief Act.
(*b*) Expenditure controlled by District Judges, Special Judge, under Dekhan Agriculturists' Relief Act, and Collectors, respectively.

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers 1892-93	Numbers 1893-94	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Civil and Sessions Courts—*continued.*				
		Brought forward -	15,83 247	15,41,000	15,70,506	15,45,527
		PROCESS-SERVING ESTABLISHMENT—*continued.*				
		Brought forward -	3,35,253	3,37,494	3,37,494	3,24,015
		Allowances				
		Travelling Allowance to District Courts Process-serving Establishment - - -	720			605
		Travelling Allowance to Sub-Judge's Court ditto -	8,141			7,849
		Ditto to Dekhan Agriculturists' Relief Courts ditto - -	75			48
		Collectors' Offices - - -	930			826
		Grain Compensation to District Process Serving Establishment - - -	134			64
		Do. to Sub-Judges as do.				311
		Total Allowances -	10,000	10,506	11,000	9,703
		TOTAL PROCESS-SERVING ESTABLISHMENT -	3,45,253	3,48,000	3,48,494	3,33,718
		PAYMENTS TO OFFICERS OF OTHER PROVINCES -	8,000	15,000	...	3,619
		Add—For rounding -	19,36,500 500			
		Total Civil and Sessions Courts -	**19,37,000**	**19,04,000**	**19,19,000**	**18.82,864**
		Courts of Small Causes.				
		PRESIDENCY COURT.				
		Salaries.				
1	1	First Judge (2,000) - -	24,000		30,000	25,839
1	1	Second do. (1,350) - -	16,200		16,200	48,394
1	1	Third do. (1,150) - -	13,800		13,800	
1	1	Fourth do. (1,000) - -	12,000		12,000	
1	1	Fifth do. (800) - -	9,600		9,600	
1	1	Registrar (650) - -	7,800		7,800	8,796
2	2	Assistant Registrars (250) - -	6,000		6,000	5,558
		Total Salaries -	89,400	85,000	95,400	88,587
		Establishment.				
5	5	Clerks (200 and over) - -	12,600		12,600	44,607
57	57	Clerks (below 200) - -	32,040		32,040	
7	7	Interpreters and Translators (*a*) -	13,260		13,260	13,110
42	42	Bailiffs - - -	12,600		12,600	12,552
25	25	Servants - - -	2,760		2,760	2,759
		Total Establishment -	73,260	74,000	73,260	73,028
		Supplies and Services.				
		Iron Safe - - - -	600	...	...	...
		Contingencies.				
		Repairs of furniture - -	...		...	4
		Rates and taxes - - -	233		233	...
		Water-supply - - -	62		77	17
		Postage charges - - -	294		302	288
		Telegram charges - - -	...		...	...
		Peons' uniforms and belts - -	75		75	...
		Stationery and other petty supplies - -	1,030		975	804
		Expenditure from savings in contract contingent grants - - - -	...		51	...
		Purchase of Furniture - - -	...		...	1,927
		Total Contingencies -	1,694	1,800	1,713	3,040
		Deduct—For rounding -			1,70,373 *3,373*	
		TOTAL PRESIDENCY COURT -	1,64,954	1,60,800	1,67,000	1,64,655
		MOFUSSIL COURTS.				
		Salaries.				
1	1	Judge (900) - - -	10,800		10,800	39,600
3	3	Judges (800) - - -	28,800		28,800	
3	3	Registrars (200, 150, 100) - -	5,400		5,400	5,418
		Total Salaries -	45,000	42,000	45,000	45,018
		Establishment.				
77	78	Clerks - - -	20,028		19,944	14,702
58	58	Bailiffs - - -	8,808		8,688	5,871
26	26	Servants - - -	2,244		2,244	2,056
		Temporary Establishment - -	300		300	300
		Total Establishment -	31,380	31,000	31,176	22,929
		Carried over -	76,380	73,000	76,176	67,947
			1,64,954	1,60,800	1,67,000	1,64,655

(*a*) One draws an allowance of Rs. 30 as Pupil Teacher, Sir Jamsetji Jijibhai School of Art.

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Courts of Small Causes—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward -	1,64,954	1,60,800	1,67,000	1,64,655
MOFUSSIL COURTS—Brought forward -	76,380	73,000	76,176	67,947
Allowances.				
Travelling allowance to Officers - -	740		675	372
Ditto to Establishment -	165		160	90
Total Allowances -	905	500	835	462
Supplies and Services.				
Brass badges - - - -	...		45	...
Petty repairs - - - -	20		20	...
Petty construction - - -	100		100	442
Purchase of carpets - - -	60		60	227
Total Supplies and Services -	180	200	225	669
Contingencies.				
Rates and taxes - - -	46		} 1,836	24
Rents - - - -	1,836			1,836
Postage charges - - -	465		465	420
Telegram charges - - -	5		5	1
Purchase of furniture - - -	50		250	296
Repairs of furniture - - -	10		10	2
Peons' uniforms and belts - -	35		35	30
Water-supply - - -	...		25	...
Stationery and other petty supplies -	1,411		1,330	1,430
Expenditure from savings in contract contingent grants - - -	...		122	...
Total Contingencies -	3,858	4,500	4,078	4,039
			81,314	
Deduct—For rounding -			*314*	
TOTAL MOFUSSIL COURTS -	81,323	78,200	81,000	73,117
	2,46,277			
Deduct—For rounding -	277			
Total Courts of Small Causes -	2,46,000	2,39,000	2,48,000	2,37,772
Criminal Courts (*a*).				
GENERAL ESTABLISHMENT.				
Salaries.				
Portion of salaries of Magistrates and others transferred from "3—Land Revenue, Charges of District Administration," (page 29) -	6,62,988		6,62,772	5,60,577
Do. Mamledars and Mukhtiarkars, etc. (page 30)	2,32,650		2,33,340	} 2,52,668
Magisterial Allowance to ditto - -	13,140		12,120	
2nd class Magistrate Bandora (allowance) -	960		960	...
Allowance to Railway Magistrate (100)[4] -	1,152		1,152	1,152
	9,10,890		9,10,344	
Deduct—Probable Savings -	*85,800*		*70,344*	
Total Salaries -	8,25,000	8,36,000	8,40,000	8,14,397
Establishment.				
Moiety of pay of Clerks transferred from "3.—Land Revenue," (page 30)-	64,170		62,850	} 1,16,232
Clerks - - -	51,888		55,668	
Servants - - -	576		732	746
Temporary Establishment - -	...		...	44
			1,19,250	
Deduct—Probable Savings -			*2,250*	
Total Establishment -	1,16,634	1,17,000	1,17,000	1,17,022
Allowances.				
Travelling allowances to Officers - -	1,05,742		1,06,000	1,08,656
Ditto to Establishment -	15,630		15,000	12,635
Total Allowances -	1,21,372	1,21,000	1,21,000	1,21,291
Carried over -	10,63,006	10,74,000	10,78,000	10,52,710

Numbers. 1892-93	Numbers. 1893-94.
166	162
9	7

(*a*) Expenditure controlled by District Magistrates.

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Criminal Courts—*continued.*				
GENERAL ESTABLISHMENT—Brought forward	10,63,006	10,74,000	10,78,000	10,52,710
Supplies and Services.				
Petty repairs	50		...	8
Rewards to informers	110		100	260
Execution of criminals	415		405	546
Diet and road expenses to witnesses	55,000		46,100	53,263
Diet and passage money to lunatics	400		210	431
Rewards for the capture of criminals	1,270		1,340	150
Conveyance of corpses, etc.	...		190	28
Purchase of carpets	180		160	280
Petty construction	80		...	124
Total Supplies and Services	57,505	58,000	48,505	55,090
Special charges.				
Rewards to private persons for gallantry displayed in resisting violent crimes	1,000	1,000	1,000	800
Contingencies.				
Section Work	...		...	...
Purchase of furniture	90		170	263
Rates and taxes	2		2	...
Rents	...			...
Postage charges	34,295		31,921	34,056
Telegram charges	360		265	271
Carriage of tents and records	56		36	73
Peons' uniforms and belts	20		20	12
Binding books	20		50	...
Stationery and other petty supplies	2,850		2,135	3,147
Hot-weather establishment	146		146	140
Water-supply	...		...	16
Repairs of furniture	...		...	32
Miscellaneous office expenses	80		310	78
Expenditure from savings in the contract contingent grants	...		822	...
Total Contingencies	37,919	35,000	35,877	38,088
			11,63,382	
Deduct—For rounding			*382*	
TOTAL GENERAL ESTABLISHMENT	11,59,430	11,68,000	11,63,000	11,46,688
JUDICIAL ESTABLISHMENT. *Salaries.*				
1892-93: 1 — City Magistrate (700)	8,400		8,400	
1892-93: 1 — Ditto (760)	9,120		8,640	
1892-93: 2 — Ditto (500)	6,000		12,000	31,869
1892-93: 1 — Ditto (300)	3,600		4,800	
1892-93: 1 — Ditto (200)	2,400		2,400	
1892-93: 1 — Cantonment Magistrate (1,032—4)	...		12,387	
1892-93: 1 — Ditto do. (827-14)	...		9,934	
1892-93: 2 — Ditto do. (800)	28,800		19,200	47,174
1892-93: 1 — Ditto do. (700)	...		8,400	
1892-93: 5 — Ditto Local allowance (100)	8,400		6,000	
1892-93: — — Ditto do. (50)	600		...	...
			92,161	
Deduct—Probable Savings			*3,161*	
Total Salaries	67,320	61,000	89,000	79,043
Establishment.				
1892-93: 58 — Clerks	19,344		19,164	18,426
1892-93: 64 — Servants	5,688		5,724	5,622
Total Establishment	25,032	24,000	24,888	24,048
Allowances.				
Travelling allowance to Officers	1,480		1,400	1,631
Ditto to Establishment	371		400	67
Total Allowances	1,851	1,800	1,800	1,698
Supplies and Services.				
Conveyance of corpses and wounded persons	10		10	...
Diet and passage money to lunatics	20		25	...
Record stand	100		100	...
Petty repairs	...		...	3
Purchase of carpets	20		95	67
Rewards to informers	10		10	...
Secret service money	50		50	...
Diet and road allowances to witnesses	1,395		1,170	16
Execution of criminals	50		..	...
Total Supplies and Services	1,655	1,000	1,460	86
Carried over	95,858	87,800	1,17,148	1,04,875
	11,59,430	11,68,000	11,63,000	11,46,688

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93	Budget Estimate, 1892-93.	Accounts, 1891-92.
Criminal Courts—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward -	11,59,430	11,68,000	11,63,000	11,46,688
JUDICIAL ESTABLISHMENT—Brought forward -	95,858	87,800	1,17,148	1,04,875
Contingencies.				
Binding books, etc. - - -	65		35	...
Water-supply - - - -	12		12	...
Rents - - - -	1,968		1,680	1,680
Rates and taxes - - -	77		77	74
Postage charges - - -	905		890	194
Telegram charges - - -	101		86	49
Peons' uniforms and belts - - -	20		53	53
Purchase of furniture - - -	10		110	326
Repairs of furniture - - -	10		160	6
Stationery and other petty supplies - -	2,248		1,965	1,707
Hot-weather charges - - -	102		102	183
Miscellaneous Office Expenses - -	100		...	..
Expenditure from savings in contract contingent grants - - - -	...		329	...
Total Contingencies -	5,618	5,200	5,499	4,272
			1,22,647	
Deduct for probable savings -			*1,647*	
TOTAL JUDICIAL ESTABLISHMENT -	1,01,476	93,000	1,21,000	1,09,147
PAYMENTS TO OFFICERS OF OTHER PROVINCES -	5,000	10,000	...	3,367
	12,65,906			
Add—For rounding -	94			
Total Criminal Courts -	12,66,000	12,71,000	12,84,000	12,59,202

19B.—LAW AND JUSTICE—JAILS (*a*).

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
Jails - - - - -	5,89,000	5,58,000	5,64,000	5,53,392
Jail Manufactures - - - -	96,000	82,000	94,000	82,165
Refunds - - - - -	...	...	...	96
TOTAL -	6,85,000	6,40,000	6,58,000	6,35,653

(*a*) Expenditure controlled by the Inspector-General of Prisons.

DETAILS.

Numbers. 1892-93.	Numbers. 1893-94.	Jails.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		SUPERINTENDENCE.				
		Salaries.	Rs.	Rs.	Rs.	Rs.
		Inspector-General of Jails, Registration and Stamps (2,000) - -	...	...	...	24,240
		Deduct—Moiety transferred to "12.—Registration" ⅔ (page 60) -	...	...	...	8,080
		to "6—Stamps" ⅓ (page 44)	...	...	...	4,040
		Total Salaries -	...	...	...	12,120
		Establishment.				
1	1	Clerk (350) - - -	4,200		4,200	} 11,038
8	8	Clerks (below 200) - - -	5,700		5,700	
		Servants - - -	...		...	375
		Local allowances - - -	1,140		1,140	...
		Temporary Establishment - -	...		...	40
		Total Establishment -	11,040	11,200	11,040	11,453
		Allowances.				
		Travelling allowances to Officers - -	...	..	...	1,390
		Ditto to Establishment -	500	500	500	499
		Total Allowances -	500	500	500	1,889
		Contingencies.				
		Purchase of books - - -	...		...	8
		Purchase of furniture - - -	...		...	21
		Repairs of furniture - - -	...		...	5
		Postage charges - - -	460		500	385
		Telegram charges - - -	150		100	149
		Section-work - - -	200		200	195
		Miscellaneous office expenses - -	250		200	165
		Total Contingencies -	1,060	1,000	1,000	928
					12,540	
		Deduct—For rounding -			*540*	
		TOTAL SUPERINTENDENCE -	12,600	12,700	12,000	26,390
		Carried over -	12,600	12,700	12,000	26,390

19B.—LAW AND JUSTICE—JAILS —*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Jails —*continued.*				
		Brought forward -	12,600	12,700	12,000	26,390
		SALARIES.				
		Presidency Jails.				
2	2	Superintendents (500, 300) - -	9,600		9,600	9,241
2	2	Jailors (140, 125) - -	3,180		3,180	3,180
		Total Presidency Jails -	12,780	13,000	12,780	12,421
		Central Jails.				
1	1	Superintendent (1,200) - -	14,400		13,200	8,682
1	1	Jailor (250) - -	3,000		3,000	2,506
1	1	Deputy Jailor (120) -	1,440		1,440	1,408
		Total Central Jails	18,840	13,600	17,640	12,596
		District Jails.				
3	4	Superintendents (2 @ 350, 1 @ 210 and 1 @ 100) - - -	12,120		12,240	28,931
12	12	Superintendents' Allowances (1 @ 400, 4 @ 75, 3 @ 50, 2 @ 150, 2 @ 100)	16,200		16,200	
20	20	Jailors (1 @ 165, 4 @ 150, 1 @ 120, 1 @ 125, 2 @ 80, 4 @ 75, 1 @ 60, 1 @ 55, 5 @ 50) - - -	22,020		22,140	23,060
27	27	Jailors, Subordinate and Civil Jails (3 @ 50, 1 @ 48, 2 @ 42, 1 @ 40, 3 @ 20, 1 @ 12, 16 @ 5) - -	5,688		5,660	4,294
		Total District Jails -	56,028	56,000	56,240	56,285
		Convict Camps.				
1	1	Superintendent (350) - -	4,200		4,200	4,234
2	2	Jailors (75, 50) - - -	1,500		1,500	1,480
		Total Convict Camps -	5,700	5,700	5,700	5,714
		Yerrowda Reformatory.				
1	1	Superintendent (230) - -	2,760	3,100	2,640	2,711
		TOTAL SALARIES -	96,108	91,400	95,000	89,727
		ESTABLISHMENT.				
		Clerical Establishment.				
5	5	Clerks, Presidency Jails - -	4,200		4,200	4,246
4	4	Do., Central Jails - -	2,520		2,520	2,235
33	33	Do., District Jails - -	13,320		13,320	11,978
1	1	Clerk, Convict Camps - -	600		600	1,408
1	1	Do., Yerrowda Reformatory -	360		360	365
		Temporary Establishment, District Jails -	...		...	103
	2	Clerks—Lock-ups - - -	960		...	...
		Total Clerical Establishment -	21,960	21,000	21,000	20,335
		Warder Establishment.				
		Presidency Jails.				
15	15	Chief and Head Warders - -	6,900		6,900	6,649
1	1	Matron - - - -	360		360	390
		Total Presidency Jails -	7,260	7,000	7,260	7,039
		Central Jails.				
12	12	Chief and Head Warders - -	4,440		4,440	3,995
8	8	Assistant Warders - -	1,152		1,152	1,623
1	1	Matron - - -	240		240	240
		Total Central Jails -	5,832	5,800	5,832	5,858
		District Jails.				
30	75	Chief and Head Warders - -	10,224		4,824	4,885
104	79	Assistant Warders - -	10,032		13,020	11,627
4	4	Matrons and Female Warders -	948		948	258
		Provision for Warder Establishment -	4,000		4,000	...
		Total District Jails -	25,204	18,000	22,792	16,770
		Convict Camps.				
5	5	Chief and Head Warders - -	924		924	683
6	6	Assistant Warders - -	792		792	784
		Total Convict Camps -	1,716	1,540	1,716	1,467
3	3	Yerrowda Reformatory - -	660	660	660	649
		Total Warder Establishment -	40,672	33,000	38,260	31,783
		Carried over {	62,632	54,000	59,260	52,118
			1,08,708	1,04,100	1,07,000	1,16,117

19B.—LAW AND JUSTICE—JAILS—*continued.*

Numbers. 1892-93	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Jails—*continued.*				
		Brought forward -	1,08,708	1,04,100	1,07,000	1,16,117
		ESTABLISHMENT—Brought forward -	62,632	54,000	59,260	52,118
		Menial and other Establishments.				
43	43	Presidency Jails - - -	5,904	6,000	5,904	6,082
		Do. Temporary Establishment -	100		100	16
35	35	Central Jails - - -	3,468	4,400	3,468	3,405
11	11	Do. Temporary Establishment -	1,140		1,140	918
297	297	District Jails - - -	29,217	35,900	29,217	27,450
1	1	Do. Jail Teacher - -	180		180	180
—	—	Do. Temporary Establishment -	11,540		8,500	4,893
6	6	Lock-ups - - -	258	300	258	270
50	50	Convict Camps - - -	4,800	5,200	4,800	4,767
—		Do. Temporary establishment -	960		960	812
13	13	Yerrowda Reformatory, Servants and Teachers - - -	2,280	2,200	2,280	1,880
		Total Menial and other Establishments -	59,847	54,000	56,807	50,673
					1,16,067	
		Deduct—Probable Savings -			4,067	
		TOTAL ESTABLISHMENT -	1,22,479	1,08,000	1,12,000	1,02,791
		SUPPLIES AND SERVICES.				
		Presidency Jails.				
		Rations (560 prisoners) - - -	15,020		15,030	14,157
		Clothing and bedding - - -	60		50	62
		Clothing to Jail Establishment - -	...		438	...
		Supply of medicines (10 prisoners) -	380		400	154
		Dieting charges in hospitals - -	400		350	494
		Prisoners' transfer charges - -	450		216	304
		Road-money to released convicts - -	22		22	20
		Maintenance charges of boys in the School of Industry (225 boys) - -	17,000		17,000	13,873
		Purchase of books - - -	30		30	30
		Transportation charges - -	...		...	60
		Total Presidency Jails -	33,362	29,000	33,536	29,154
		Central Jails.				
		Rations (1,200 prisoners) - -	35,000		36,000	29,646
		Clothing to Jail Establishment - -	...		528	...
		Supply of medicines (60 prisoners) - -	300		300	...
		Dieting charges in hospitals - -	1,000		1,100	1,270
		Prisoners' transfer charges - -	1,000		500	1,768
		Road-money to released convicts - -	800		800	704
		Value of and freight on Europe stores -	250		140	37
		Purchase of books - - -	30		30	...
		Transportation charges - - -	...		...	1
		Maintenance of Prison Van - -	1,164		..	...
		Total Central Jails -	39,544	36,000	39,398	33,426
		District Jails.				
		Rations (5,200 prisoners) - -	1,37,215		1,32,000	1,27,009
		Clothing and bedding - -	300		115	222
		Clothing to Jail Establishment - -	2,898		3,050	...
		Supply of medicines (120 prisoners) - -	1,740		1,820	1,270
		Dieting charges in hospitals - -	3,717		3,480	3,708
		Prisoners' transfer charges - -	6,285		6,385	6,618
		Road-money to released convicts - -	1,185		1,040	1,141
		Transportation charges - -	2,500		4,000	1,799
		Value of and freight on Europe stores -	870		1,000	610
		Total District Jails -	1,56,710	1,56,000	1,52,890	1,42,377
		Lock-ups.				
		Road expenses of prisoners under trial -	3,965		3,575	4,353
		Diet of prisoners under trial (520 prisoners) -	21,200		19,810	20,230
		Clothing and bedding (360 prisoners) -	575		430	140
		Prisoners' transfer charges - -	6,495		6,405	5,813
		Transportation charges - - -	200		120	50
		Total Lock-ups -	32,435	32,000	30,340	30,586
		Carried over -	2,62,051	2,53,000	2,56,104	2,35,543
			2,31,187	2,12,100	2,19,000	2,18,908

19B.—LAW AND JUSTICE—JAILS—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Jails—*continued.*	Rs.	Rs.	Rs.	Rs.
		Brought forward	2,31,187	2,12,100	2,19,000	2,18,908
		SUPPLIES AND SERVICES,—Brought forward	2,62,051	2,53,000	2,56,164	2,35,543
		Convict Camps.				
		Rations (800 prisoners)	30,000		30,000	22,596
		Clothing to Jail Establishment	...		488	...
		Supply of medicines (10 prisoners)	200		200	5
		Dieting charges in hospitals	350		350	241
		Prisoners' transfer charges	1,500		100	1,459
		Road-money to released convicts	2,000		2,000	2,105
		Total Convict Camps	34,050	35,000	33,138	26,406
		Yerrowda Reformatory (100 boys)	3,435	4,000	2,965	4,780
		Deduct—For rounding			2,92,267 *267*	
		TOTAL SUPPLIES AND SERVICES	2,99,536	2,92,000	2,92,000	2,66,729
		SPECIAL CHARGES.				
		Construction of huts for the Convict Camp	...	...	...	14,366
		HOSPITAL CHARGES.				
		Presidency Jails.				
1	1	Assistant Apothecary	1,680		1,680	1,680
1	1	Hospital Assistant	480		480	480
		Hospital expenses	370		370	577
		Total Presidency Jails	2,530	2,530	2,530	2,737
		Central Jails.				
2	2	Hospital Assistants	1,140		1,140	1,147
		Hospital expenses	1,400		1,410	2,088
		Total Central Jails	2,540	2,550	2,550	3,235
		District Jails.				
		Medical Officer (allowance)	...		...	23
16	16	Hospital Assistants	8,400		7,380	6,991
		Native Medical Pupil	...		...	...
		Hospital Assistants (Local allowance)	...		1,380	...
		Matrons	...		...	60
		Hospital expenses	2,912		4,000	4,091
		Total District Jails	11,312	13,322	12,760	11,165
		Convict Camps.				
1	1	Assistant Surgeon	2,220		1,488	2,335
1	1	Hospital Assistant	360		720	722
		Hospital expenses	100		150	293
		Total Convict Camps	2,680	2,358	2,358	3,350
		Yerrowda Reformatory.				
1	1	Hospital Assistant	300	...	120	80
		Hospital expenses	180	240	120	281
		Total Yerrowda Reformatory	480	240	240	361
		Purchase of furniture	800	...	...	...
		Add—For rounding			20,438 562	
		TOTAL HOSPITAL CHARGES	20,342	21,000	21,000	20,848
		ALLOWANCES.				
		House-rent—				
		District Jails	921	900	921	905
		Convict Camp	...	...	...	150
		Travelling Allowance—				
		Presidency Jails	50	50	15	34
		Central Jails	60	100	50	66
		District Jails	2,942	2,500	3,035	2,318
		Convict Camps	1,100	400	500	368
		Yerrowda Reformatory	20	50	20	7
		TOTAL ALLOWANCES	5,093	4,000	4,541	3,848
		Carried over	5,56,158	5,29,100	5,36,541	5,24,699

19B.—LAW AND JUSTICE—JAILS—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Jails—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward -	5,56,158	5,29,100	5,36,541	5 24,699
CONTINGENT CHARGES.				
Rents—				
District Jails - - - -	240	240	240	243
Convict Camps - - -	...	...	...	4
Rates and Taxes—				
Presidency Jails - - -	2,153	2,153	2,153	2,061
District Jails - - - -	460	356	356	250
Total Rates and Taxes -	2,613	2,509	2,509	2,311
Lighting Charges—				
Presidency Jails - - -	1,800	1,800	1,800	1,750
Postage Charges—				
Presidency Jails - - -	30	22	22	25
Central Jails - - -	280	250	250	282
District Jails - - - -	1,455	1,450	1,450	1,347
Convict Camps - - -	90	90	90	80
Yerrowda Reformatory - - -	40	40	40	35
Total Postage Charges -	1,895	1,852	1,852	1,769
Telegram Charges—				
Presidency Jails - - -	10	10	10	5
Central Jails - - - -	15	15	15	...
District Jails - - - -	137	104	104	154
Convict Camps - - -	5	5	5	11
Total Telegram Charges -	167	134	134	170
Water-supply—				
Presidency Jails - - -	840	840	840	802
Central Jails - - -	4,500	3,100	2,900	4,196
District Jails - - - -	2,297	2,090	2,090	48
Yerrowda Reformatory - -	400	300	300	...
Total Water-supply -	8,037	6,330	6,130	5,046
Miscellaneous Office Expenses—				
Presidency Jails - - -	1,200	1,100	1,100	1,264
Central Jails - - - -	1,000	1,000	1,000	1,255
District Jails - - - -	9,400	10,705	10,705	10,508
Lock-ups - - - -	1,940	1,880	1,880	1,874
Convict Camps - - -	2,500	1,000	1,000	1,560
Yerrowda Reformatory - - -	2,050	350	350	539
Total Miscellaneous Office Expenses -	18,090	16,035	16,035	17,000
			28,700	
Deduct—For rounding -			*1,241*	
TOTAL CONTINGENT CHARGES -	32,842	28,900	27,459	28,293
PAYMENTS TO OFFICERS OF OTHER PROVINCES -	...	...	...	400
TOTAL SUPERINTENDENCE - -	12,600	12,700	12,000	26,390
„ PRESIDENCY JAILS - -	72,219	67,605	72,250	67,636
„ CENTRAL JAILS - - -	79,739	69,015	76,763	67,472
„ DISTRICT JAILS - - -	3,22,163	3,10,367	3,14,804	2,86,974
„ LOCK-UPS - - -	35,593	35,120	32,478	32,730
„ CONVICT CAMPS - - -	54,201	51,893	50,867	60,463
„ YERROWDA REFORMATORY - -	12,485	11,300	9,855	11,327
„ PAYMENTS TO OFFICERS OF OTHER PROVINCES - - -	...	...	...	400
			5,69,017	
Deduct—Probable Savings -			*5,917*	
Total Jails -	5,89,000	5,58,000	5,64,000	5,53,392
Jail Manufactures.				
Supplies and Services.				
Purchase of Raw Materials—				
Presidency Jails - - -	6,000	3,946	6,000	4,765
Central Jails - - -	21,000	20,000	20,000	20,262
District Jails - - -	56,532	53,685	57,685	53,595
Yerrowda Reformatory - - -	1,600	1,500	1,500	1,838
Total Purchase of Raw Materials -	85,132	79,131	85,185	80,460
Carried over -	85,132	79,131	85,185	80,460

19B.—LAW AND JUSTICE—JAILS—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Jail Manufactures—*continued.*	Rs.	Rs.	Rs.	Rs.
Supplies and Services—Brought forward	85,132	79,131	85,185	80,460
Tools and Plant—				
Presidency Jails	75	66	66	24
Central Jails	8,100	40	8,040	56
District Jails	893	878	878	373
Yerrowda Reformatory	75	75	75	44
Total Tools and Plant	9,143	1,059	9,059	497
Total Supplies and Services	94,275	80,190	94,244	80,957
Contingencies.				
Miscellaneous Charges—				
Central Jails	330	330	330	90
District Jails	1,225	1,240	1,240	991
Convict Camps	40	60	60	27
Yerrowda Reformatory	130	180	180	100
Total Contingencies	1,725	1,810	1,810	1,208
Deduct—Probable Savings			96,054 *2,054*	
Total Jail Manufactures	96,000	82,000	94,000	82,165

20.—POLICE. (*a*)

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Railway Police	...	...	...	38,135
PROVINCIAL.				
Presidency Police	2,88,000	2,29,000	2,88,000	3,35,332
Superintendence	62,000	58,000	61,000	56,703
District Executive Force	34,80,000	32,18,000	35,39,000	33,51,117
Municipal and Cantonment Police	41,000	40,000	41,000	40,047
Village Police	9,01,000	9,17,000	8,87,000	8,62,442
Special Police	6,15,000	6,04,000	6,38,000	6,10,512
Railway Police	1,26,000	1,24,000	1,20,000	67,319
Refunds	1,000	...	1,000	2,038
TOTAL PROVINCIAL	55,14,000	51,90,000	55,75,000	53,25,510
LOCAL.				
Village Police	8,000	8,000	9,000	8,390
Cattle Pounds	1,22,000	1,22,000	1,18,000	1,20,292
Steam-boiler Inspection Establishment	27,000	24,000	20,000	19,327
Miscellaneous	...	...	2,000	1,856
Refunds	2,000	2,000	2,000	4,907
TOTAL LOCAL	1,59,000	1,56,000	1,51,000	1,54,772
TOTAL	56,73,000	53,46,000	57,26,000	55,18,417

(*a*) Expenditure controlled at present by the Commissioners for the Mofussil and by the Commissioner of Police for the City of Bombay.

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Presidency Police.	Rs.	Rs.	Rs.	Rs.
		SUPERINTENDENCE.				
		Salaries.				
1	1	Commissioner (1,700)	20,400	20,400	20,400	21,890
1	1	Deputy Commissioner (800)	9,600	8,600	9,600	10,412
		Total Salaries	30,000	29,000	30,000	32,302
		Establishment.				
6	6	Clerks	5,460		5,460	6,035
2	2	Temporary Establishment	960		960	960
18	18	Allowances to (Karkuns) Clerks	432		432	...
7	2	Servants	228		1,281	1,281
		Total Establishment	7,080	7,800	8,133	8,276
		Allowances.				
		Travelling and horse allowances	...	...	...	98
		House-rent allowances	5,400	5,400	5,400	5,400
		Total Allowances	5,400	5,400	5,400	5,498
		Carried over	42,480	42,200	43,533	46,076

20.—POLICE—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Presidency Police—*continued.*	Rs.	Rs.	Rs.	Rs.
		SUPERINTENDENCE—Brought forward -	42,480	42,200	43,533	46,076
		Supplies and Services.				
		Petty Repairs - - -	...	...	...	19
		Supply of medicines - - -	100	...	100	...
		Total Supplies and Services -	100	...	100	19
		Contingencies.				
		Advertising charges - - -	600	...	600	...
		Telegram charges - - -	300	400	300	412
		Subscription to newspapers - -	133	100	116	...
		Repairs of furniture - - -	50	50	50	...
		Purchase of furniture - - -	250	250	250	31
		Postage charges - - -	200	200	200	298
		Stationery and other petty supplies -	1,200	1,800	1,200	1,877
		Total Contingencies -	2,733	2,800	2,716	2,618
		Deduct—For rounding -			46,349 *349*	
		TOTAL SUPERINTENDENCE -	45,313	45,000	46,000	48,713
		MUNICIPAL POLICE.				
		Salaries.				
1	1	Superintendent (450) - -	5,400		5,400	25,143
3	3	Superintendents (400) - -	14,400		14,400	
2	2	Ditto (350), (300) - -	7,800		7,200	
20	20	Inspectors 4, 1st grade (175), 8, 2nd grade (150) and 8, 3rd grade (125) -	34,800		34,800	36,226
		Total Salaries -	62,400	64,000	61,800	61,369
		Establishment.				
16	16	European Constables (5—110 & 11—100) - -	19,800		19,800	18,929
28	28	Jemadars, 7 @ 70, 10 @ 50, and 11 @ 30	15,840		15,840	15,174
61	61	Havildars 17 @ 25, 17 @ 19-6, and 27 @ 15-8 - - - -	14,075		14,075	13,819
1,091	1,091	Native Constables - -	1,50,102		1,50,102	1,47,024
3	4	Temporary Establishments - -	1,491		384	...
			2,01,308	1,95,000	2,00,201	1,94,946
		Mounted Police Establishment.				
1	1	Jemadar (80) - -	960		960	960
2	2	Duffadars (55) - -	1,320		1,320	1,305
30	30	Constables - - -	15,913		15,994	15,338
2	2	Constables Arms and Ammunition and Licensing Department - -	1,320		1,320	1,338
3	3	Ditto for the Prison Van - -	480		480	480
4	4	Pilgrims' Department - -	2,088		2,088	2,247
2	2	Temporary Establishment - -	144		144	597
		Good Service Pay - -	1,750		1,750	1,363
			23,975	24,000	24,056	23,628
		Deduct—Probable savings -	2,25,283 *5,283*		2,24,257 *2,257*	
		Total Establishment -	2,20,000	2,19,000	2,22,000	2,18,574
		Allowances.				
		House-rent allowances - - -	13,709		13,697	13,511
		Travelling allowances to Municipal Police -	10,700		10,200	9,654
		Ditto to Pilgrims' Department Establishment - - -	180		240	147
		Total Allowances -	24,589	24,000	24,137	23,312
		Carried over -	3,06,989	3,07,000	3,07,937	3,03,255
			45,313	45,000	46,000	48,713

20.—POLICE—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Presidency Police—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward -	45,313	45,000	46,000	48,713
MUNICIPAL POLICE.—Brought forward -	3,06,989	3,07,000	3,07,937	3,03,255
Supplies and Services.				
Maintenance of prison van - -	1,116	2,000	1,116	1,116
Way charges of escorts - - -	10,000	11,300	15,000	5,246
Secret service money - - -	2,400	1,800	2,400	1,720
Clothing charges - - -	—*1,407*	—*3 000*	—*2,164*	11,145
Rewards to informers - - -	500	500	500	598
Petty construction - - -	300	200	300	62
Petty repairs - - -	1,200	1,200	1,200	858
Charges for burning carcasses of horses, &c. -	2,000	2,000	2,000	884
Hire of horses - - -	300	300	300	280
Purchase of newspapers - - -	...	100	...	116
Arms and accoutrements - -	50	500	50	...
Purchase of horses - - -	500	100	500	...
Photographs of criminals - -	1,150	1,000	1,000	2,057
Supply of medicines - - -	...	...	...	46
Compensation for land - - -	...	...	...	100
Total Supplies and Services -	18,109	18,000	22,202	24,228
Contingencies.				
Rent of Telephones - - -	2,910	...	2,910	...
Postage charges - - -	26	...	...	26
Purchase of furniture - - -	...	...	...	1,699
Rents for municipal police - -	38,000	37,400	37,182	36,749
Rates and taxes - - -	1,300	500	200	146
Telegram charges - -	...	...	...	88
Lighting charges - - -	2,100	2,600	1,700	1,833
Stationery and other petty supplies -	400	1,500	400	1,074
Contingencies for the prison van - -	182	200	182	210
Water-supply - - - -	4,500	5,600	3,000	5,084
Carriage of furniture - - -	200	200	200	...
Miscellaneous office expenses - -	...	...	...	103
Total Contingencies -	49,618	48,000	45,774	47,012
	3,74,716	3,73,000	3,75,913	3,74,495
Deduct—Contribution from the Bombay Municipality - -	*3,06,748*	*3,63,345*	*4,05,913*	*2,68,748*
TOTAL MUNICIPAL POLICE -	67,968	9,655	—*30,000*	1,05,747
CATTLE POUNDS.				
Establishment - - -	4,008		4,008	4,135
Conveyance allowance - -	360		360	388
Hutting money - - -	144		144	...
Miscellaneous office expenses - -	360		360	329
			4,872	
Add—For rounding -			128	
TOTAL CATTLE POUNDS	4,872	5,000	5,000	4,852
• PUBLIC LAND CONVEYANCE LICENSING DEPARTMENT. *Establishment.*				
Clerks - - - -	1,320	1,320	1,320	
Painter - - -	300	300	300	
Branding man - - -	144	144	144	
Total Establishment -	1,764	1,764	1,764	294
Carried over -	1 764	1,764	1,764	294
	1,18,153	59,655	21,000	1,59,312

Number. 1892-93	Number. 1893-94.
12	12
2	2
1	1
1	1

20.—POLICE—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Presidency Police—*continued.*				
		Brought forward -	1,18,153	59,655	21,000	1 59,312
		PUBLIC LAND CONVEYANCE—Brought forward -	1,764	1,764	1,764	294
		Allowances.				
		Deputy Commissioner (Allowance) (75) -	900	900	900	150
		Police Inspectors (allowance) - -	1,920	1,920	1,920	320
		Total Allowances -	2,820	2,820	2,820	470
		Supplies and Services.				
		Tin plates, brass badges, &c. - -	3,000	3,000	3,000	...
		Contingencies.				
		Stationery and petty supplies - -	1,200	1,200	1,200	...
		Miscellaneous office expenses - -	500	500	500	...
		Total Contingencies -	1,700	1,700	1,700	192
		TOTAL PUBLIC LAND CONVEYANCE, &c. -	9,284	9,284	9,284	956
		Deduct—Contribution from Bombay Municipality -	*9,284*	*9,284*	*9,284*	...
		NET CHARGE ON ACCOUNT OF PUBLIC AND LAND CONVEYANCE - -	...	...	...	956
		RIVER HARBOUR OR MARINE POLICE.				
		Salaries.				
1	1	Superintendent (250) - -	3,000	3,940	4,800	5,200
		Establishment.				
4	4	European Constables - -	5,220		5,220	5,125
9	9	Jemadars and Havildars - -	1,988		1,988	1,987
87	87	Native Constables - -	14,160		14,159	14,161
2	2	Steam Launch Establishment -	516		516	516
		Total Establishment -	21,884	21,800	21,883	21,789
		Allowances.				
		House-rent allowances - - -	1,230	1,260	1,230	1,230
		Supplies and Services.				
		Repairs to boats and stores - -	6,350	4,000	4,000	10,217
		Purchase of life and property saving apparatus -	215	...	...	...
		Total Supplies and Services -	6,565	4,000	4,000	10,217
		Contingencies.				
		Water-supply - - -	400		400	95
		Rents - - - -	73		73	72
		Petty supplies - - -	265		265	261
		Total Contingencies -	738	1,000	738	428
					32,651	
		Add—For rounding			349	
		TOTAL RIVER HARBOUR OR MARINE POLICE -	33,417	32,000	33,000	38,864
		DOCKYARD POLICE.				
		Salaries.				
1	1	Inspector (150) - - -	1,800	1,800	1,800	1,800
		Establishment.				
4	2	European Constables - -	3,000		3,000	3,000
7	4	Jemadars and Havildars - -	1,032		1,032	944
7	77	Native Constables - -	9,788		9,788	9,788
		Total Establishment -	13,820	13,700	13,820	13,732
		Allowances.				
		House-rent allowances - - -	1,010	1,000	1,010	1,003
		Contingencies.				
		Rents - - - -	1,080		1,080	1,080
		Stationery and other petty supplies -	90		90	82
		Total Contingencies -	1,170	1,100	1,170	1,162
		TOTAL DOCKYARD POLICE -	17,800	17,600	17,800	17,697
		Carried over -	1,69,370	1,09,255	71,800	2,16,829

20.—POLICE —*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Presidency Police—*continued.*	Rs.	Rs.	Rs.	Rs.
		Brought forward -	1,69,370	1,09,255	71,800	2,16,829
		GUARDS FOR PUBLIC BUILDINGS.				
		Establishment.				
99	107	Havildars and Constables - -	13,380	12,448	12,357	12,194
		Allowances.				
		House-rent allowances - -	1,300	1,200	1,204	1,188
			14,680		13,561	
		Deduct—Probable Savings -	1,119		...	
		Add—For rounding -	...	...	39	
		TOTAL GUARDS FOR PUBLIC BUILDINGS -	13,561	13,648	13,600	13,382
		SPECIAL POLICE.				
		ESTABLISHMENT.				
560	650	Private Watchmen and Ramosis -	78,000	79,097	74,300	78,217
		PORT TRUST ESTABLISHMENT.				
		Salaries.				
1	1	Superintendent (300) - -	3,600		3,600	3,550
1	1	Inspector (125) - - -	1,500		1,500	1,500
		Total Salaries - -	5,100	5,100	5,100	5,050
		Establishment.				
1	1	Constable - - -	1,200		1,200	1,184
1	1	Jemadar - - -	360		360	360
5	5	Havildars - - -	1,137		1,137	1,137
76	76	Native Constables - - -	9,905		9,905	9 905
		Total Establishment -	12,602	12,600	12,602	12,586
		Allowances.				
		House-rent allowances - - -	1,044	1,000	1,044	1,043
		TOTAL PORT TRUST ESTABLISHMENT	18,746	18,700	18,746	18,679
		UNIVERSITY.				
		Establishment.				
4	4	Constables - - -	500		500	362
		Allowances.				
		House-rent Allowances - -	48		48	35
		TOTAL UNIVERSITY -	548	500	548	397
					93,594	
		Add—For rounding -			6	
		TOTAL SPECIAL POLICE -	97,294	98,297	93,600	97,293
		HOSPITAL CHARGES.				
		Salaries.				
1	1	Surgeon (500) - - -	6,000	6,000	6,000	6,000
		Deduct—Portion debitable to "19—Law and Justice—Courts of Law—Coroner's Court" (page 79) -	2,400	2,400	2,400	2,400
		Total Salaries -	3,600	3,600	3,600	3,600
		Establishment.				
2	2	Apothecary and Assistant (*a*) -	1,560		1,560	1,506
5	4	Servants - - -	504		711	573
		Total Establishment - -	2,064	2,100	2,271	2,079
			5,664	5,700	5,871	5,679
		Carried over -	2,80,225	2,21,200	1,79,000	3,27,504

a) Draws an allowance of Rs. 20 as Assistant to Coroner's Surgeon.

20.—POLICE—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Presidency Police—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward - -	2,80,225	2,21,200	1,79,000	3,27,504
HOSPITAL CHARGES.—Brought forward -	5,664	5,700	5,871	5,679
Supplies and Services.				
Supplies of medicines and instruments -	450	500	450	577
Contingencies.				
Rates and Taxes - - -	219		...	...
Petty supplies - - -	700		700	700
Rents - - - -	290		290	290
Water-supply - - -	500		500	582
Total Contingencies -	1,709	1,600	1,490	1,572
			7,811	
Add—For rounding -			189	
TOTAL HOSPITAL CHARGES -	7,823	7,800	8,000	7,828
PROVISION FOR IMPROVING THE PRESIDENCY POLICE - - - - - - - -	...	...	1,01,000	...
Deduct—For rounding -	2,88,048 48			
Total Presidency Police -	2,88,000	2,29,000	2,88,000	3,35,332
Superintendence.				
Salaries.				
1893-93. 1893-94. Inspector General (1,800) -	21,600	21,600	21,600	21,600
1 1 Personal Assistant (250+P. A. 100) -	4,200	4,600	4,200	6,398
2 3 Inspectors, 2 @ 150, 1 @ 150+40 L.A.	5,880	7,100	4,200	4,514
Total Salaries -	31,680	33,300	30,000	32,512
Establishment.				
1 1 Agency Clerk - - -	600		600	600
8 8 Clerks (on less than 200) -	5,880		5,880	5,847
... ... Extra Clerks - - -	240		...	...
1 1 Translator - - -	900		900	915
8 8 Servants - - -	864		864	841
9 9 Clerks in Commissioner's Offices -	6,480		6,540	6,512
1 7 Servants (Temporary) - -	516		36	365
Detective Establishment - -	5,720		8,000	...
Total Establishment -	21,200	15,600	22,820	15,080
Allowances.				
Travelling allowances to Officers - -	3,720		2,760	3,740
Ditto to Establishment -	3,070		2,640	2,538
Total Allowances -	6,790	6,500	5,400	6,278
Contingencies.				
Purchase of books - - -	100		100	...
Purchase of furniture - - -	...		...	267
Postage charges - - -	780		750	794
Telegram charges - - -	445		370	423
Rents - - - -	960		960	960
Carriage of tents and records - -	...		...	162
Repairs of furniture - - -	..		...	6
Stationery and other petty supplies -	500		500	221
Total Contingencies -	2,785	2,600	2,680	2,833
	62,455		60,900	
Add or deduct—For rounding -	455		100	
Total Superintendence -	62,000	58,000	61,000	56,703

20.—POLICE—*continued.*

Numbers. 1892-93	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		District Executive Force.				
		District Police.				
		Salaries.				
2	2	Superintendents, 1st grade (1,000) -	24,000		24,000	
5	5	Ditto, 2nd „ (800) -	48,000		48,000	
6	5	Ditto, 3rd „ (700) -	42,000	1,94,200	50,400	1,94,004
3	4	Ditto, 4th „ (600) -	28,800		21,600	
6	6	Ditto, 5th „ (500) -	36,000		36,000	
		Allowances to 2 Superintendents, Sindh and P. A. to 1 (100 each) -	3,600	...	10,800	
2	2	Assistant Superintendents (400) -	9,600	19,400	9,600	19,441
3	3	Ditto (300) -	10,800		10,800	
		Allowance to 1 Assistant Superintendent	1,200	...	...	
4	5	Probationers (250) - - -	15,000	11,400	12,000	10,983
5	4	Ditto (200) - - -	9,600		12,000	
5	5	Inspectors (250) - - -	15,000		15,000	
13	13	Ditto (200) - - -	31,200		31,200	
7	9	Ditto (175) - - -	18,900		14,700	
15	13	Ditto (150) - - -	23,400	1,06,000	27,000	1,07,399
1	1	Inspector (140) - - -	1,680		1,680	
6	6	Inspectors (125) - - -	9,000		9,000	
6	6	Ditto (100) - - -	7,200		7,200	
1	1	Inspector (75) - - -	900		900	
			3,35,880		3,41,880	
		Deduct—Probable Savings -	*880*		*10,880*	
		Total Salaries -	3,35,000	3,31,000	3,31,000	3,31,827
		Establishment.				
...	6	Court Prosecutors (100) - -	7,200		...	
22	22	Chief Constables (95) - -	25,080		25,080	
36	36	Ditto (80) - -	34,560		34,560	
59	60	Ditto (65) - -	46,800		46,020	
8	8	Ditto (70) - -	6,720		6,720	
17	17	Ditto (60) - -	12,240		12,240	
113	111	Ditto (50) - -	66,600		67,800	
9	9	Ditto (40) - -	4,320		4,320	
9	9	Ditto (35) - -	3,780		3,780	
1	1	Chief Constable (30) - -	360		360	
1	1	Ditto (25) - -	300		300	
		Jambughoda Allowance - -	120		120	
			2,08,080			
		Deduct—Probable Savings -	*4,080*			
		Total Court Prosecutors & Chief Constables	2,04,000	1,96,000	2,01,300	1,94,750
168	168	Head Constables (30) -	60,480		60,480	
258	259	Ditto (19-6-0) - -	60,219		59,986	
597	596	Ditto (14-8-6) - -	1,03,890		1,04,065	
1,538	1,544	Ditto (11-10-0) - -	2,15,355		2,14,513	
1	1	Head Constable (25) - -	300		300	
1	1	Ditto (24-3-6) - -	290		290	
8	8	Head Constables (18-6-6) - -	1,767		1,767	
8	8	Ditto (16-7-6) - -	1,581		1,581	
10	10	Ditto (15-8-0) - -	1,860		1,860	
1	1	Head Constable (17-7-0) - -	209		209	
		Jambughoda Allowance - -	180		180	
			4,46,131			
		Deduct—Probable Savings -	*4,131*			
		Total Head Constables -	4,42,000	4,39,600	4,45,231	4,38,883
1,646	1,651	Constables (9-11-0) - -	1,91,814		1,91,234	
3,642	3,615	Ditto (8-11-6) - -	3,78,117		3,80,941	
6,154	6,146	Ditto (7-12-0) - -	5,71,485		5,72,229	
1,512	1,513	Ditto (6-12-6) - -	1,23,125		1,23,043	
58	58	Ditto (14-8-6) - -	10,113		10,113	
113	113	Ditto (12-9-6) - -	17,077		17,077	
17	17	Ditto (11-10-0) - -	2,372		2,372	
			12,94,103			
		Deduct—Probable Savings -	*28,103*			
		Total Constables -	12,66,000	12,60,000	12,97,009	12,52,705
1	1	European Constable (90) - -	1,080		1,080	
5	5	European Constables (80) - -	4,800		4,800	
		Total European Constables -	5,880	6,000	5,880	4,710
		Carried over	19,17,880	19,01,600	19,49,420	18,91,048
			3,35,000	3,31,000	3,31,000	3,31,827

20.—POLICE—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		District Executive Force—*continued.*	Rs.	Rs.	Rs.	Rs.
		DISTRICT POLICE—*continued.*				
		Brought forward	3,35,000	3,31,000	3,31,000	3,31,827
			19,17,880	19,01,600	19,49,420	18,91,048
1	1	Mounted Police (70-0-0)	840		840	
1	1	Ditto (55-0-0)	660		660	
4	4	Ditto (50-0-0)	2,400		2,400	
57	55	Ditto (34-8-6)	22,790		23,621	
12	12	Ditto (34-6-0)	4,950		4,950	
393	391	Ditto (29-11-0)	1,39,294		1,40,008	
29	29	Ditto (29-8-6)	10,277		10,277	
48	48	Ditto (29-7-6)	16,974		16,975	
2	2	Ditto (29-7-0)	706		706	
245	245	Ditto (24-11-0)	72,581		72,582	
198	198	Ditto (24-10-0)	58,509		58,508	
12	12	Ditto (24-9-6)	3,542		3,542	
196	196	Ditto (23-10-6)	55,639		55,639	
2	2	Ditto (14-11-0)	352		352	
		Local Allowance	720			
			3,90,239			
		Deduct—Probable Savings	*15,119*			
		Total Mounted Police	3,75,120	3,65,000	3,91,060	3,65,316
205	197	Clerks	64,084		65,380	64,452
1	1	Schoolmaster	180		180	180
104	104	Servants	12,468		12,468	12,317
		Temporary Establishment	1,430		1,951	4,128
		Allowances, Sagbara	453		453	...
		Provision for improving District Police	2,00,000		2,30,000	...
		Provision for Bijapur Distillery Police	546		...	...
		Excise Police	6,987		...	...
			2,86,148			
		Deduct—Contributions from Opium farmers	*10 602*			
			2,75,546	81,000	3,10,432	81,077
					26,50,912	
		Deduct—Probable Savings			*25,912*	
		Total Establishment	25,68,546	23 47,600	26,25,000	23 37,441
		Allowances.				
		Boat Allowance	400		400	
		Travelling Allowance to Officers	60,283	65,600	59,772	65,231
		Ditto to Establishment	87,820	77,300	82,365	76,672
		House-rent Allowance	5,034	5,100	4,998	4,645
		Hutting money	490	...	...	...
		Total Allowances	1,54.027	1,48,000	1,47,535	1,46,548
		Supplies and Services.				
		Petty Constructions	39,567	21,300	21,900	18,794
		Petty Repairs	23,364	18,900	21,814	20,496
		Clothing Charges	1,16,385	1,22,000	1,32,617	1,59,865
		Arms and Accoutrements	15,794	16,000	16,271	56,755
		Repairs to Arms and Accoutrements	150	...	150	...
		Ammunition	28,054	26,000	26,181	65,234
		Conveyance Charges of Ordnance Stores	1,050	...	905	13
		Secret Service Money	2,835	2,600	2,835	2,291
		Rewards to good Marksmen	2,300	2,200	2,300	2,203
		Special Rewards to Policemen and others in Criminal Cases	912	600	915	844
		Rewards to Informers and others	3,450	1,000	3,406	1,006
		Supply of Medicines	20	300	...	322
		Purchase of Handcuffs, Armourers' Tools, Targets, Bugles, etc.	969	4,000	4,089	922
		Way Charges of Escorts	29,020	29,000	29,000	28,957
		Compensation for Land	225	100	100	176
		Value of and Freight on Europe Stores	200	...	...	3,553
		Purchase of Carpets	...	...	...	474
		Post-mortem Examination Charges	240	...	20	1
		Total Supplies and Services	2,64,535	2,44,000	2,62,503	3,61,906
		Carried over	33,22,108	30,70,600	33,66,038	31,77,722

20.—POLICE—*continued.*

Numbers 1892-93	Numbers 1893-94	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		District Executive Force—*continued.*	Rs	Rs	Rs.	Rs.
		DISTRICT POLICE—Brought forward	33,22,108	30,70,600	33,66,380	31,77,722
		Contingencies.				
		Purchase of Furniture	1,350	1,400	573	1,401
		Repairs of Furniture	100	200	100	96
		Hutting Money	...	...	3,156	...
		Carriage of Tents and Records	2 459	2,500	1,507	2,568
		Postage Charges	44,612	43,400	40,859	43,387
		Telegram Charges	1,576	1,500	1,279	1,031
		Lighting Charges	6,037	4,800	6,021	5,081
		Rents	5,102	4,400	5,964	4,806
		Rates and Taxes	905	1,600	717	1,052
		Hot-weather Establishments	390	500	390	442
		Water-supply	3,400	3,200	3,629	3,152
		Repairs of Tents	...	...	...	163
		Petty Supplies	18,144	15,800	38,181	37,574
		Conservancy Charges	593	...	...	...
		Miscellaneous Office Expenses	818	1,700	776	2,147
		Expenditure from savings in Contract Contingent Grants	...	...	3,266	...
		Total Contingencies	85,486	81,000	1,06,418	1,02,900
		TOTAL DISTRICT POLICE	34,07,594	31,51,600	34,72,456	32,80,622
		HOSPITAL CHARGES.(a)				
		Salaries.				
1	1	Apothecary (200) allowance (30)	2,760	2,760	2,760	2,760
		Establishment.				
3	3	Hospital Assistants	1,260		1,260	960
7	7	Servants	624		624	540
		Total Establishment	1,884	1,500	1,884	1,500
		Allowances.				
		House-rent Allowance	360		360	360
		Travelling Allowance	50		50	...
		Total Allowances	410	360	410	360
		Supplies and Services.				
		Medical Store	360	280	325	181
		Contingencies.				
		Repairs of furniture	...		...	3
		Country Medicine	...		...	99
		Postage Charges	34		20	25
		Office Expenses and Miscellaneous	320		290	173
		Total Contingencies	354	200	310	300
		TOTAL HOSPITAL CHARGES	5,768	5,100	5,689	5,101
		HARBOUR POLICE.				
5	5	European Sergeants	5,340		5,340	3,537
21	21	Head Constables	3,806		3,693	3,582
47	56	Constables	9,226		6,720	6,530
		Total Establishment	18,372	16,000	15,753	13,649
		Allowances.				
		Travelling Allowance	120	400	120	453
		Supplies and Services.				
		Clothing Charges	406		388	101
		Boat Stores and Repairs	300		300	...
		Total Supplies and Services	706	600	688	101
		Contingencies.				
		Rents	600		600	600
		Water-supply	526		526	188
		Purchase of furniture	...		...	1,189
		Other Contingent Charges	168		168	29
		Total Contingencies	1,294	1 000	1,294	2,006
		TOTAL HARBOUR POLICE	20,492	18,000	17,855	16,209
		PAYMENTS TO OFFICERS OF OTHER PROVINCES	3,000	1,800	.	2,470
		PUNITIVE POLICE	20,000	15,000	20,000	18,024
		POLICE SUPPLIED TO PRIVATE COMPANIES AND PERSONS—				
	16	Head Constables	3,648	3,500	3,566	3,600
	140	Constables	19,821	23,000	18,612	24,914
		Mounted Police	...	...	...	177
		TOTAL POLICE SUPPLIED TO PRIVATE COMPANIES AND PERSONS	23,469	26,500	22,178	28,691
			34,80,323		35,38,178	
		Add or *Deduct*—For rounding	323		822	
		Total District Executive Force	34,80,000	32,18,000	35,39,000	33,51,117

(a) Under the control of the Surgeon-General with the Government of Bombay.

20.—POLICE—*continued.*

Numbers. 1892-93	Numbers. 1893-94	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Municipal and Cantonment Police.				
		Establishment.				
1	1	Inspector (200) - - -	2,400		2,400	2,400
4	4	Chief Constables - - -	2,520		2,700	2,975
32	37	Head Constables - - -	6,140		5,450	6,013
229	235	Constables - - -	22,644		22,888	23,589
5	5	European Constables - -	4,920		5,340	3,757
		Provision for Bhuj Cantonment Police -	434		...	...
		Total Establishment -	39,058	38,200	38,778	38,734
		Allowances.				
		Travelling Allowance - - -	920		800	818
		House-rent allowance - -	840		...	...
		Total Allowances -	1,760	1,000	800	818
		Supplies and Services.				
		Clothing Charges - - -	204		440	334
		Way Charges of Escorts - -	100		100	...
		Total Supplies and Services -	304	500	540	334
		Contingencies.				
		Rents - - - -	186		480	79
		Postage Charges - - -	95		135	22
		Stationery and other Petty Supplies- -	59		99	60
		Miscellaneous Office Expenses - -	...		60	...
		Total Contingencies -	340	300	774	161
			41,462		40,892	
		Add or *Deduct*—For rounding -	462		108	
		Total Municipal and Cantonment Police -	41,000	40,000	41,000	40,047
		Village Police.				
		VILLAGE POLICE, PROVINCIAL.				
		Allowances to Heads of Village Police and Watchmen	4,13,836	4,30,000	3,99,861	3,79,417
		Assessment of alienated lands - - -	4,87,000	4,87,000	4,87,000	4,83,025
			9,00,836		8,86,861	
		Add—For rounding -	164		139	
		TOTAL VILLAGE POLICE, PROVINCIAL -	9,01,000	9,17,000	8,87,000	8,62,442
		VILLAGE POLICE, LOCAL.				
54	48	Village Officers in Sindh (Police Patels) -	1,400	1 400	1,400	1,383
119	119	Pagis or Village Trackers - -	7,100	6,600	7,100	7,007
			8,500		8,500	
		Deduct or *add*—For rounding -	500		500	
		TOTAL VILLAGE POLICE, LOCAL -	8,000	8,000	9,000	8,390
		Total Village Police -	9,09,000	9,25,000	8,96,000	8,70,832
		Special Police.				
		AGENCY POLICE, GUZERAT.				
		AGENCY POLICE, KATHIAWAR.				
		Salaries.				
1	1	Superintendent (700) - -	8,400	8,400	7,200	8,400
2	2	Inspectors - - -	3,900	3,900	3,900	4,373
		Total Salaries -	12,300	12,300	11,100	12,773
		Establishment.				
12	12	Chief Constables - - -	7,680		7,680	7,392
1	1	Subadar - - -	960		960	960
107	107	Head Constables - - -	18,040		18,040	17,974
33	33	Resaldars, Jemadars, Duffadars, & Naiks	14,134		14,134	14,011
505	505	Constables - - -	51,905		51,905	50,918
200	200	Mounted Police - - -	68,902		68,902	66,007
20	20	Camel Sowars - - -	5,569		5,569	5,056
7	7	Clerks and Schoolmasters - -	1,824		1,824	1,799
5	5	Servants - - -	528		528	528
2	2	Staff Allowances - - -	60		60	61
		Total Establishment	1,69,602	1,65,000	1,69,602	1,64,706
		Allowances.				
		Travelling Allowance to Officers - -	1,800		1,800	2,617
		Ditto to Establishment -	6,000		6,000	4,982
		Hutting money - - -	200		...	...
		Total Allowances -	8 000	7,500	7,800	7,599
		Carried over -	1,89,902	1,84,800	1,88,502	1,85,078

20.—POLICE—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Special Police—*continued.*				
AGENCY POLICE, GUZERAT—*continued.*				
AGENCY POLICE, KATHIAWAR—Brought forward -	1,89,902	1,84,800	1,88,502	1 85,078
Supplies and Services.				
Special Rewards to Policemen and others -	100	...	100	...
Petty Repairs - - -	3,000	2,000	2,000	2,000
Clothing Charges - - -	5,184	5,184	5,184	6,683
Arms and Accoutrements- - -	2,500	2,000	...	5,712
Repairs to do. - - -	100	...	100	...
Ammunition - - - -	2,000	2,000	2,000	3,052
Purchase of Handcuffs, Targets, Fetters, &c. -	...	100	200	100
Conveyance Charges of Ordnance Stores -	100	...	100	...
Secret Service Money - - -	200	...	200	200
Rewards to Informers - - -	200	100	200	168
Rewards to good Marksmen - -	70	...	70	...
Way Charges of Escorts - - -	1,800	1,800	1,800	1,611
Cost of Land - - -	300	216	300	32
Post-mortem Examination Charges -	100	100	100	...
Total Supplies and Services -	15,654	13,500	12,354	19,558
Contingencies.				
Rents - - - -	84		...	481
Postage Charges - - -	1,700		1,500	1,500
Telegram Charges - - -	300		300	200
Purchase of Furniture - - -	100		100	100
Repairs of Furniture - - -	100		100	100
Carriage of Tents and Records - -	400		400	400
Stationery and other Petty Supplies- -	150		1,600	1,495
Lighting Charges - - -	400		400	300
Water-supply - - -	100		100	93
Miscellaneous Office Expenses - -	300		300	200
Total Contingencies -	3,634	4,700	4,800	4,869
TOTAL AGENCY POLICE, KATHIAWAR -	2,09,190	2,03,000	2,05,656	2,09,505
AGENCY POLICE, MAHIKANTHA.				
Salaries.				
1892-93: 2; 1893-94: 2 — Inspectors, (150) (125) - -	3,300	3,000	3,000	2,465
Establishment.				
1892-93: 5; 1893-94: 5 — Chief Constables - - -	3,540		3,540	3,479
1892-93: 41; 1893-94: 41 — Head Constables - - -	7,799		7,799	5,296
1892-93: 209; 1893-94: 209 — Constables - - -	20,611		20,611	17,732
1892-93: 127; 1893-94: 126 — Mounted Police - - -	46,427		47,027	51,681
1892-93: 15; 1893-94: 15 — Camel Sowars - - -	3,904		3,904	4,189
1892-93: 5; 1893-94: 5 — Clerks and Schoolmasters - -	1,152		1,152	1,152
Total Establishment -	83,433	83,000	84,033	83,529
Allowances.				
Travelling Allowance to Establishment -	2,660	2,200	2,660	2,316
Supplies and Services.				
Petty Construction - - -	4,991		8,840	745
Petty Repairs - - -	1,400		1,400	889
Clothing Charges - - -	875		2,412	3,795
Arms and Accoutrements- - -	796		796	154
Ammunition - - -	...		...	201
Conveyance of Ordnance Stores - -	204		204	...
Secret Service - - -	150		150	25
Rewards to Informers - - -	50		50	...
Rewards to good Marksmen - -	50		50	50
Way Charges of Escorts - - -	500		500	85
Supply of Medicines - - -	50		50	50
Total Supplies and Services -	9,066	8,200	14,452	5,994
Carried over . {	98,459	96,400	1,04,145	94,304
	2,09,190	2,03,000	2,05,656	2,09,505

20.—POLICE—*continued.*

Numbers 1892-93.	Numbers 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Special Police—*continued.*	Rs.	Rs.	Rs.	Rs.
		AGENCY POLICE, GUZERAT—*continued.*				
		Brought forward -	2,09,190	2 03,000	2,05,656	2,09,505
		AGENCY POLICE, MAHIKANTHA—Brought forward-	98,459	96,400	1,04,145	94,304
		Contingencies.				
		Repairs of furniture - - -	...			3
		Postage Charges - - -	750		750	599
		Telegram Charges - - -	15		15	...
		Carriage of Tents and Records - -	120		120	149
		Stationery and other Petty Supplies -	1,075		1,075	1,072
		Total Contingencies -	1,960	1,600	1,960	1,823
		TOTAL AGENCY POLICE, MAHIKANTHA -	1,00,419	98,000	1,06,105	96,127
		AGENCY POLICE, PALANPUR.				
		Salaries.				
1	1	Inspector (125) - - -	1,500	1,200	1,200	1.200
		Establishment.				
5	5	Chief Constables - - -	3 180		2,580	2,164
24	29	Head Constables - - -	5,161		3,693	3,538
150	181	Constables - - -	17,565		13,834	13,598
115	86	Mounted Police - - -	30,986		35,743	34.704
12	12	Camel Sowars - - -	3,128		2,835	3,138
2	2	Clerks and Schoolmasters - -	660		660	580
		Total Establishment -	60,680	58,000	59,345	57,722
		Allowances.				
		Travelling Allowance to Officers - -	300		300	275
		Ditto to Establishment -	840		480	325
		Total Allowances -	1,140	800	780	600
		Supplies and Services.				
		Petty Constructions - - -	...		...	10,595
		Petty Repairs - - - -	600		600	556
		Clothing Charges - - -	1,540		2,640	—36
		Repairs to Arms - - -	100		100	...
		Ammunition - - - -	450		450	1
		Secret Service Money - - -	20		20	...
		Rewards to Informers - - -	50		50	...
		„ to good Marksmen - -	30		30	50
		Way Charges of Escorts - -	400		200	14
		Purchase of Tents - - -	...		140	...
		Arms and accoutrements - - -	..			44
		Total Supplies and Services -	3,190	9 000	4,230	11,224
		Contingencies.				
		Purchase of Furniture - - -	100		100	162
		Repairs of Furniture - - -	20		20	...
		Lighting Charges - - -	100		100	49
		Postage Charges - - -	500		500	505
		Telegram Charges - - -	20		20	9
		Carriage of Tents and Records - -	100		100	58
		Stationery and other Petty Supplies -	...		600	462
		Miscellaneous office expenses - -	100		...	...
		Total Contingencies -	940	1,000	1,440	1,245
		TOTAL AGENCY POLICE, PALANPUR -	67,450	70,000	66,995	71,991
		AGENCY POLICE, REWAKANTHA.				
		Salaries.				
1	1	Inspector, (100) - - -	1,200	1,200	1,200	1 051
		Establishment.				
12	12	Head Constables - - -	1,930		,1930	1,766
100	100	Constables - - -	9,359		9,359	8,804
37	37	Mounted Police - - -	11,322		11,322	10,981
1	1	Clerk - - - -	240		240	240
		Additional Allowance to Duffadar -	60		60	...
		Total Establishment -	22,911	20,800	22,911	21,791
		Carried over -	24,111	22,000	24,111	22,842
			3 77,059	3,71,000	3,78,756	3,77,623

20.—POLICE—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Special Police—*continued.*				
AGENCY POLICE, GUZERAT—*continued.*				
Brought forward -	3,77,059	3,71,000	3,78,756	3,77,623
AGENCY POLICE, REWAKANTHA—Brought forward -	24,111	22,000	24,111	22,842
Allowances.				
Travelling Allowance to Officers - -	400		400	324
Ditto to Establishment -	520		520	376
Total Allowances -	920	800	920	700
Supplies and Services.				
Rewards to Informers - - -	25		25	...
„ to good Marksmen - -	50		50	...
Petty Construction - - -	150		100	20
Petty Repairs - - -	300		200	70
Clothing Charges - - -	650		2,000	1,359
Arms and Accoutrements - -	125		...	369
Ammunition - - - - } Conveyance Charges of Ordnance - - }	645		350	...
Way Charges of Escorts - - -	100		100	42
Secret Service Money - - -	15		15	...
Special Rewards to Policemen - -	20		20	...
Purchase of Handcuffs, Armourers' Tools, Targets, Bugles, etc. - - -	...		20	...
Post Mortem Examination Charges - -	15		...	...
Total Supplies and Services -	2,095	2,800	2,800	1,860
Contingencies.				
Carriage of Records - - -	96		...	...
Postage Charges - - -	225		225	163
Telegram Charges - - -	10		10	...
Lighting Charges - - -	20		20	...
Stationery and other Supplies - -	...		...	117
Miscellaneous Office Expenses - -	200		300	...
Total Contingencies -	551	400	555	280
Foreign Service of the 3rd kind - -	...	...	...	—*142*
TOTAL AGENCY POLICE, REWAKANTHA -	27,677	26,000	28,466	25,540
Provision for re-arming the Agency Police -	...	...	16,000	...
			4,23,222	
Add—For rounding -			778	
TOTAL AGENCY POLICE, GUZERAT -	4,04,736	3,97,000	4,24,000	4,03,163
MOWASIS AND BHILS.				
BHIL CORPS. *Establishment.*				
Numbers. 1892-93. / 1893-94.				
8 / 8 Chief Constables (Subadars) - -	3,180		3,180	3,143
10 / 10 Jemadars - - -	2,483		2,483	2,483
54 / 54 Havildars - - -	9,009		9,009	8,918
98 / 98 Naiks - - - -	13,671		13,671	13,259
1,097 / 1,097 Privates - - -	1,02,254		1,02,254	99,036
5 / 5 Buglers - - - -	535		535	498
26 / 26 Recruit Boys - - -	1,248		1,248	1,218
/ 9 Staff Allowances - - -	1,752		1,752	1,753
Total Establishment -	1,34,132	1,30,000	1,34,132	1,30,308
Allowances.				
Travelling Allowances - -	...	1,500	1,700	1,560
Supplies and Services.				
Supply of Medicines - -	...	100	100	...
TOTAL BHIL CORPS -	1,34,132	1,31,600	1,35,932	1,31,868
	1,34,132	1,31,600	1,35,932	1,31,868
Carried over -	4,04,736	3,97,000	4,24,000	4,03,163

20.—POLICE—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Special Police—*continued.*	Rs.	Rs.	Rs.	Rs.
		MOWASIS AND BHILS—*contd.*				
		Brought forward -	4,04,736	3,97,000	4,24,000	4,03,163
			1,34,132	1,31,600	1,35,932	1,31,868
		MOWASIS.				
		Establishment.				
		Mewas Police—				
1	1	Mewas Chief - - -	960		960	918
2	2	Jemadars - - -	780		780	820
107	115	Rakhwaldars - - -	4,240		4,240	4,210
4	4	Naiks - -	468		468	471
1	1	Havildar - -	144		144	156
23	23	Sepoys - -	2,028		2,028	1,941
14	14	Sowars - -	3,360		3,360	3,327
27	27	Constables - -	2,400		2,400	2,378
		TOTAL MOWASIS -	14,380	14,400	14,380	14,221
		TOTAL MOWASIS AND BHILS -	1,48,512	1,46,000	1,50,312	1,46,089
		BHIL NEMNUK.				
		Establishment.				
37	37	Rakhwaldars - - -	4,890		4,890	4,547
2	2	Jemadars - - -	592		592	582
6	6	Sepoys - - -	288		288	288
		TOTAL BHIL NEMNUK -	5,770	5,400	5,770	5,417
		CAMEL LEVY.				
1	1	Subadar - - -	720		720	720
3	3	Jemadars - - -	1,440		1,440	1,400
19	19	Duffadars and Naiks - -	6,220		6,220	6,057
121	121	Sowars - - -	26,938		26,938	22,526
8	8	Head Constables - - -	2,346		2,346	2,346
87	87	Constables - - -	18,433		18,433	21,051
		TOTAL CAMEL LEVY -	56,097	54,000	56,097	54,100
		POLICE SUPPLIED TO KOTH DURBAR.				
		Establishment.				
1	...	Chief Constable - -	...		480	490
11	...	Constables - - -	...		1,046	1,033
		Total Establishment -	...		1,526	1,523
		Allowances.				
		Travelling Allowance - - -	...		180	184
		Contingencies.				
		Stationery and other Petty Supplies -	...		36	36
		TOTAL POLICE SUPPLIED TO KOTH DURBAR -	..(a)	1,600	1,742	1,743
			6,15,115		6,37,921	
		Deduct or *add*—For rounding -	*115*		79	
		Total Special Police -	6,15,000	6,04,000	6,38,000	6,10,512
		Railway Police.				Imperial.
		RAJPUTANA-MALWA RAILWAY.				
		Salaries.				
1	1	Inspector (100) - - -	1,200	420	1,440	420
		Lump provision under orders of Local Government - - -	...	...	7,292	...
			1,200	420	8,732	420
		Establishment.				
10	12	Chowkidars - - -	1,008		840	...
10	10	Head Constables - - -	1,980		1,980	479
46	46	Constables - - -	4,416		4,416	1,786
...	...	Clerk - - - -	...		...	54
		R.-M. Ry. share of cost of Police on joint duty at Ahmedabad - -	1,688		1,688	...
		Total Establishment -	9,092	2,400	8,924	2,319
		Allowances.				
		Travelling Allowance to Officers - -	300		300	...
		Ditto to Establishment -	300		300	107
		Total Allowances	600	380	600	107
		Carried over -	10,892	3,200	18,250	2,846

(a) Abolished.

20.—POLICE—*continued.*

Details.	Budget Estimate 1893-94.	Revised Estimate, 1892-93.	Budget Estimate 1892-93.	Accounts, 1891-92.
				Imperial.
Railway Police—*continued.*	Rs.	Rs.	Rs.	Rs.
RAJPUTANA-MALWA RAILWAY—Brought forward -	10,892	3,200	18,256	2,846
Supplies and Services.				
Clothing - - - -	560		560	59
Ammunition - - - -	218		173	
Rewards - - - -	50		50	
Total Supplies and Services -	828	600	783	59
Contingencies.				
Rents - - - -	1,020	...	...	306
Miscellaneous Office Expenses - -	200	200	200	28
Total Contingencies -	1,220	200	200	334
TOTAL R.-M. RAILWAY -	12,940		19,239	3,239
Deduct—$\frac{7}{10}$ths Share and Pension Contribution recoverable from the Bombay, Baroda and Central India Railway Company -	*9,058*		*13,467*	*3,659*
			5,772	
Add—For rounding -			228	
Government $\frac{3}{10}$ ths Share - -	3,882	4,000	6,000	—*420*
NORTH-WESTERN RAILWAY.				
Establishment.				
Numbers. 1892-93. 1893-94.				
5 5 Chief Constables - - -	3,120		3,120	3,007
27 29 Head Constables - -	5,601		5,102	4,873
239 258 Constables - - -	28,527		26,655	25,509
15 16 Temporary Establishment - -	2,057		1,697	1,715
Total Establishment -	39,305	35,300	36,574	35,104
Allowances.				
Travelling Allowance - - -	2,042	1,800	1,800	1,861
Supplies and Services.				
Arms and Accoutrements - - -	...	...	...	219
Clothing - - - -	828	800	828	1,209
Total Supplies Services -	828	800	828	1,428
Contingencies.				
Miscellaneous Office Expenses - -	140	100	180	162
			39,382	
Deduct—Probable Savings -			*2,382*	
TOTAL NORTH-WESTERN RAILWAY -	42,315	38,000	37,000	38,555
G. I. P. RAILWAY POLICE.				Provincial.
Superintendent (Pay 1,000 and Allce. 100)	13,200		13,800	
Pay of Police Force, etc. - -	1,23,546		1,19,520	
TOTAL -	1,36,746		1,33,320	
Add—Pension Contribution -	8,141		8,634	
TOTAL COST -	1,44,887		1,41,954	
Deduct—Railway Company's $\frac{7}{10}$ths Share -	*1,01,421*		*99,368*	
Government $\frac{3}{10}$ths Share - -	43 466		42,586	
Deduct—Government Dues. { Pension Contribution, Late Police Superannuation Fund deductions - }	*8,261*		*8,698*	
	35,205		33,688	
Add—Government Share of Interest on Capital expended on quarters - -	2,268		2,300	
TOTAL (NET CHARGE) G. I. P. RAILWAY -	37,473	35,000	35,988	31,707
B., B. AND C. I. RAILWAY.				
Superintendent (Pay and Allowances) -	8,500		8,500	
Pay of Police, etc. - - -	76,953		75,000	
TOTAL -	85,453		83,500	
Add—Pension Contribution -	4,500		4,500	
TOTAL COST -	89,953		88,000	
Deduct—Railway Company's $\frac{7}{10}$ths Share -	*62,967*		*61,600*	
Government $\frac{3}{10}$ths Share - -	26,986		26,400	
Deduct—Government Dues. { Pension Contribution, Superannuation Fund deductions - - }	*5,000*		*5,000*	
TOTAL (NET CHARGE) B., B. AND C. I. RAILWAY-	21,986	24,000	21,400	17,228
Carried over -	1,05,656	1,01,000	1,00,388	87,140

20.—POLICE—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Railway Police—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward -	1,05,656	1,01,000	1,00,388	87,140
SOUTHERN MAHRATHA RAILWAY.				
Superintendent (Pay 700, and Allowances 256)-	11,400		11,400	
Pay of Police Force, etc.- - -	54,482		53,536	
TOTAL -	65,882		64,936	
Add—Pension Contribution - -	3,911		4,654	
TOTAL COST -	69,793		69,590	
Deduct—Railway Company's $\frac{7}{10}$ths Share -	*48,854*		*48,713*	
Government $\frac{3}{10}$ths Share - -	20,939		20,877	
Deduct—Government Dues. { Pension Contributions - - / Superannuation Fund Recoveries - }	3,911		*4,654*	
	17,028		16,223	
Add—On account of District Police supplied -				
$\frac{3}{10}$ths Government Share - -	253		253	
Add—Pay, etc., of Superintendent wholly debitable to Government - -	2,919		3,136	
Chowkidars $\frac{3}{10}$ths Share - -	930		...	
TOTAL (NET CHARGE) S. M. RAILWAY -	21,130	23,000	19,612	18,314
	1,26,786			
Deduct—For rounding -	*786*			
Total Railway Police -	1,26,000	1,24,000	1,20,000	1,05,454
TOTAL RAILWAY POLICE, IMPERIAL -	...	...	...	38,135
DO. DO., PROVINCIAL -	1,26,000	1,24 000	1,20,000	6,319
Cattle Pounds.				
Establishments - - -	34,382			39,220
Allowances - - - -	42,527			46,217
Supplies and Services - - -	28,524			20,713
Contingent Charges - - -	4,369			3,391
Contributions to Municipalities - -	11,972			10,751
	1,21,774			
Add—For rounding -	226			
Total Cattle Pounds - -	**1,22,000**	**1,22,000**	**1,18,000**	**1,20,292**
Steam-boiler Inspection Establishment.				
Salaries.				
Inspectors of Steam Boilers (650, 330 and 250) - - -	14,760	14,000	11,640	11,610
Establishment.				
Clerks - - -	1,800	1,600	1,440	1,489
Servants - - -	350	300	230	228
Total Establishment -	2,150	1,900	1,670	1,717
Allowances.				
Travelling Allowance to Officers - -	3,000	2,200	2,600	1,801
Ditto to Establishment -	500	400	350	268
Conveyance Allowance - -	600	600	600	600
Examiner's Fees - - -	3,900	2,500	3,000	2,010
Total Allowances -	8,000	5,700	6,550	4,679
Supplies and Services.				
Value of and Freight on Europe Stores -	...	...	...	1
Audit Fees - - - -	200	200	200	170
Refund of Fees - - -	300	1,000	300	...
Total Supplies and Services -	500	1,200	500	171
Carried over -	25,410	22,800	20,360	18,177

Numbers. 1892-93.	Numbers. 1893-94.
2	3
3	4
2	3

20.—POLICE—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Steam-Boiler Inspection Establishment—*contd.*	Rs.	Rs.	Rs.	Rs.
Brought forward -	25,410	22,800	20,360	18,177
Contingencies.				
Postage Charges - - -	150	100	120	105
Purchase of Books - - -	100	100	100	61
Telegram Charges - - -	...	...	...	6
Petty Supplies - - -	200	100	100	34
Miscellaneous Office Expenses - -	1,000	900	700	944
Total Contingencies -	1,450	1,200	1,020	1,150
	26,860		21,380	
Add—For rounding -	140		...	
Deduct—Probable Savings -	...		*1,380*	
Total Steam-boiler Inspection Establishment - - -	27,000	24,000	20,000	19,327

21.—MARINE.

Provincial.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Salaries and Allowances of officers and men afloat - - - -	9,000	9,000	9,000	9,649
Purchase of Marine Stores and Coal, etc. -	8,000	7,000	7,000	7,016
Pilotage, Pilot Establishment and Vessels -	3,000	3,000	3,000	4,888
Marine Establishments - - -	20,000	20,000	20,000	19,887
Miscellaneous - - - -	2,000	2,000	2,000	1,624
TOTAL -	42,000	41,000	41,000	43,064

Details.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Salaries and Allowances of officers and men afloat. (*a*)				
Commander - - - -	3,000	3,000	3,000	3,000
Establishment - - - -	6,000	6,000	6,024	6,649
			9,024	
Deduct—For rounding -			*24*	
Total Salaries and Allowances, etc. -	9,000	9,000	9,000	9,649
Purchase of Marine Stores and Coals. (*a*)				
Marine Stores - - - -	3,000	2,600	2,600	5,304
Postage - - - -	10	10	10	5
Telegram Charges - - -	10	5	5	9
Coal - - - -	2,200	2,000	2,000	1,259
Repairs - - - -	1,400	2,000	2,000	...
Miscellaneous - - - -	1,380	361	361	439
		6,976	6,976	
Add—For rounding -	...	24	24	
Total Purchase of Marine Stores, etc. -	8,000	7,000	7,000	7,016

(*a*) Controlled by the Commissioner in Sindh.

21.—MARINE—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Pilotage, Pilot Establishment and Vessels. (a)				
		Establishment.				
1	1	Captain (Jemadar) - - -	360	360	360	382
4	4	Pilots - - - -	720	720	720	713
10	10	Boatmen, Tindals and Lascars -	1,008	1,008	1,008	981
1	1	Clerk - - -	48	48	48	48
2	2	Temporary Establishment - -	96	96	96	84
		Total Establishment -	2,232	2,232	2,232	2,208
		Allowances.				
		Travelling Allowance - - -	50	50	50	...
		Special Charges.				
		Cost of replacing and removing Hajamri Beacon - - - -	...	...	...	1,804
		Supplies and Services.				
		Purchase of Stores - - -	450	430	500	346
		Share of the cost of the Indus Conservancy Department - - -	460	450	450	469
		Petty Repairs to Boats - - -	50	50	...	38
		Purchase of poles - - -	...	70	70	...
		Total Supplies and Services -	960	1,000	1,020	853
		Contingencies.				
		Postage Charges - - -	20	20	20	10
		Miscellaneous Office Expenses - -	10	20	...	13
		Total Contingencies -	30	40	20	23
			3,272	3,322	3,322	
		Deduct—For rounding -	*272*	*322*	*322*	
		Total Pilotage, Pilot Establishment and Vessels	3,000	3,000	3,000	4,888
		Marine Establishments.				
		SHIPPING OFFICES.				
		Salaries.				
1	1	Shipping Master, (600) - -	7,200	7,200	7,200	7,200
1	1	Deputy Shipping Master, (300) -	3,600	3,600	3,600	3,600
		Total Salaries -	10,800	10,800	10,800	10,800
		Establishment.				
10	10	Clerks - - -	7,920	7,900	8,220	6,868
3	3	Servants - - -	228	228	228	227
		Total Establishment -	8,148	8,128	8,448	7,095
		Allowances.				
		Fees to Deputy Shipping Master - -	1,000	1,000	450	992
		Supplies and Services.				
		Purchase of tin cases for issuing certificates -	280	280	280	242
		Contingencies.				
		Repairs of Furniture - - -	20	20	20	...
		Purchase of Books - - -	10	10	10	9
		Postage Charges - - -	20	20	20	17
		Telegram Charges - - -	10	5	10	...
		Peons' Uniforms and Belts - -	20	...	20	18
		Miscellaneous Office Expenses - -	190	180	190	164
		Total Contingencies -	270	235	270	208
			20,498		20,248	
		Deduct—For rounding -	*448*		*198*	
			20,050	20,443	20,050	
		Deduct—Cost of portion of Establishment contributed by Aden Port Trust	*1,050*	*1,050*	*1,050*	
		TOTAL SHIPPING OFFICES -	19,000	19,393	19,000	19,337
		MARINE COURT - - -	1,000	607	1,000	550
		Total Marine Establishments -	20,000	20,000	20,000	19,887

(a) Controlled by the Commissioner in Sindh

21.—MARINE—*continued.*

Numbers. 1892-93	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Miscellaneous.				
		KOLABA LIFE-BOAT AND WARNING SIGNAL STATION AT ALIBAG.				
		Establishment.				
22	22	Coxswain and Boatmen - -	1,236	1,236	1,236	1,236
		Contingencies.				
		Miscellaneous Office Expenses - -	400	400	400	388
		TOTAL KOLABA LIFE-BOAT, ETC. -	1,636	1,636	1,636	1,624
		OTHER MISCELLANEOUS EXPENSES.				
		Examiner's Fees - - -				
		Rewards for saving lives in shipping cases -	364	364	364	...
		Miscellaneous - - - -				
		Total Miscellaneous -	2,000	2,000	2,000	1,624

22.—EDUCATION. (*a*)

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
University - - - -	10,000	10,000	10,000	15,000
Direction - - - -	46,000	51,000	46,000	45,714
Inspection - - - -	2,36,000	2,29,000	2,29,000	2,24,396
Government Colleges, General - -	1,50,000	1,48,000	1,48,000	1,40,428
Government Colleges, Professional - -	1,15,000	1,07,000	1,16,000	1,15,540
Government Schools, General - -	5,30,000	4,92,000	5,70,000	5,02,845
Government Schools, Special - - -	1,37,000	1,37,000	1,42,000	1,32,401
Grants-in-aid - - - -	4,56,000	3,96,000	4,54,000	4,04,398
Scholarships - - - -	43,000	35,000	42,000	31,672
Miscellaneous - - - -	18,000	30,000	20,000	23,040
Refunds - - - - -	...	...	1,000	387
TOTAL PROVINCIAL -	17,41,000	16,35,000	17,78,000	16,35,821
LOCAL.				
Government Schools, General - - -	13,68,000	13,10,000	13,64,000	12,72,427
Government Schools, Special - - -	30,000	31,000	30,000	22,956
Grants-in-aid - - - -	60,000	58,000	72,000	52,658
Scholarships - - - -	53,000	43,000	50,000	44,034
Miscellaneous - - - -	1,61,000	1,38,000	1,40,000	1,54,230
Refunds - - - - -	2,000	2,000	2,000	843
TOTAL LOCAL -	16,74,000	15,82,000	16,58,000	15,47,148
TOTAL -	34,15,000	32,17,000	34,36,000	31,82,969

(*a*) Under the control of the Director of Public Instruction.

DETAILS.

Numbers. 1892-93.	Numbers. 1893-94.		Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Direction.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Director of Public Instruction (2,500) -	30,000	35,150	30,000	30,000
		Establishment.				
1	1	Clerk (250) - - -	3,000	10,860	3,000	11,000
13	13	Clerks (less than 200) - -	7,860		7,860	
6	6	Servants - - -	696	696	696	696
		Total Establishment -	11,556	11,556	11,556	11,696
		Allowances.				
		Travelling Allowance to Officers - -	1,380	1,600	1,320	1,286
		Ditto to Establishment -	120	119	130	91
		Total Allowances -	1,500	1,719	1,450	1,377
		Carried over -	43,056	48,425	43,006	43,073

22.—EDUCATION—*continued.*

Numbers. 1892-93	Numbers. 1893-94	Details.	Budget Estimate, 1893-94	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Direction—*continued.*	Rs.	Rs.	Rs.	Rs.
		Brought forward -	43,056	48,425	43,006	43,073
		Contingencies.				
		Purchase of Furniture - - -	40	25	25	87
		Repairs of Furniture - - -	10	30	30	3
		Peons' Uniforms and Belts - -	10	40	35	...
		Rents - - - -	600	600	600	600
		Postage Charges - - -	880	760	760	879
		Telegram Charges - - -	10	15	15	8
		Carriage of Tents and Records - -	60	65	70	87
		Stationery and other Petty Supplies -	1,080	1,040	1,040	977
		Total Contingencies -	2,690	2,575	2,575	2,641
			45,746		45,581	
		Add—For rounding -	254		419	
		Total Direction -	46,000	51,000	46,000	45,714
		Inspection.				
		Salaries.				
4	4	Inspectors (2 @ 1,250, 1 @ 900, 1 @ 500) .	46,800		46,200	46,660
21	21	Deputy Inspectors (1 @ 300, 5 @ 250, 5 @ 200, 5 @ 175, 4 @ 150, 1 @ 75)	49,200		49,200	51,423
37	37	Sub-Deputy Inspectors (1 @ 150, 1 @ 125, 16 @ 100, 18 @ 75, and 1 @ 60) -	39,420		39,420	37,117
1	1	Moiety of one Sub-Deputy Inspector (75)	450		450	
		Provision for improvement of Inspecting Staff - - -	8,954		1,620	
		Total Salaries -	1,44,824	1,40,000	1,36,890	1,35,200
		Establishment.				
77	77	Clerks (below 200) - -	31,164	31,000	31,044	30,961
99	99	Servants - - -	8,682	8,400	8,634	8,422
2	2	Servants (Temporary) - -	108	100	108	112
		Local Fund Establishment.	39,954	39,500	39,786	39,495
4	4	Clerks - - - -	1,500	1,500	1,500	1,418
		Total Establishment -	41,454	41,000	41,286	40,913
		Allowances.				
		Library Allowance - - -	...	...	...	85
		Travelling Allowance to Officers - -	22,000	30,000	20,560	21,785
		Ditto to Establishment -	6,750		12,136	7,613
		Ditto to Local Fund Establishment -	240	...	280	...
		Total Allowances -	28,990	30,000	32,976	29,483
		Supplies and Services.				
		Petty Repairs - - -				9
		Purchase of Carpets - - -				592
		Freight on Europe Stores - -				9
		Total Supplies and Services -	...	300	...	610
		Contingencies.				
		Hot Weather Establishment - -	80	100	60	107
		Carriage of Tents and Records - -	3,796	3,000	3,648	2,902
		Postage Charges - - -	9,144	9,000	8,704	9,082
		Purchase of Carpets - - -	10	...	95	...
		Purchase of Furniture - - -	362	300	313	918
		Repairs of Furniture - - -	294	300	309	134
		Telegram Charges - - -	132	100	143	66
		Rents - - - -	1,608	1,608	1,608	1,651
		Rates and Taxes - - -	17	18	18	10
		Repairs of Tents - - -	10	10	10	...
		Peons' Uniforms and Belts - -	222	200	236	148
		Stationery and other Petty Supplies -	4,637	3,032	2,940	3,102
		Text Books and other Library Charges -	32	32	36	70
		Expenditure from savings in Contract Contingent Grants - - -	...	..	1,795	
		Total Contingencies -	20,344	17,700	19,915	18,190
			2,35,612		2,31,067	
		Add or *deduct*—For rounding -	388		2,067	
		Total Inspection -	2,36,000	2,29,000	2,29,000	2,24,396

22.—EDUCATION —*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Government Colleges, General.	Rs.	Rs.	Rs.	Rs.
		ARTS COLLEGES.				
		Salaries.				
2	2	Principals (1,500, 1,000) - -	30,000		28,800	28,400
12	11	Professors (3 @ 1,000, 2 @ 750, 2 @ 500, 2 @ 700, 1 @ 600, 1 @ 300) -	93,600		90,000	85,614
2	3	Lecturers (2 @ 250, 1 @ 200) -	8,400		6,000	6,000
		Lump addition for a Professor for the Deccan College - - - -	...		6,000	...
		Total Salaries -	1,32,000	1,31,000	1,30,800	1,20,014
		Establishment.				
5	5	Masters and Teachers (below 200) -	3,720		3,720	3,720
1	1	Superintendent - -	1,500		1,500	1,500
3	3	Clerks and Librarian - - -	2,628		2,028	2,028
1	1	Hospital Assistant - -	300		300	290
...	1	Laboratory Assistant - -	144		...	...
25	25	Servants - - -	3,345		3,345	3,309
		Total Establishment -	11,637	11,200	10,893	10,847
		Allowances.				
		Travelling Allowance - - -	...	200	...	19
		Supplies and Services.				
		Text Books and Library Charges - -	2,000		2,000	...
		Petty Repairs - - -	...		...	2,000
		Purchase of Apparatus - - -	700		700	...
		Laboratory Expenses - - -	1,000		1,000	1,000
		Value of and freight on Europe Stores -	...		...	4,866
		Total Supplies and Services -	3,700	1,700	3,700	7,866
		Contingencies.				
		Purchase of Furniture - - -	50		100	97
		Peons' Uniforms and Belts - -	40		66	...
		Water-supply - - -	1,470		1,470	441
		Postage Charges - - -	45		45	40
		Rates and Taxes - - -	228		228	228
		Telegram Charges - - -	5		5	...
		Stationery and other Petty Supplies -	610		534	831
		Repairs of Furniture - - -	120		120	45
		Total Contingencies -	2,568	3,900	2,568	1,682
			1,49,905		1,47,961	
		Add—For rounding -	95		39	
		Total Government Colleges, General -	1,50,000	1,48,000	1,48,000	1,40,428
		Government Colleges, Professional.				
		LAW COLLEGES.				
		Salaries.				
...	1	Principal - - (500)	6,000		...	...
2	2	Professors - - (300)	7,200	8,200	7,200	8,400
1	1	Ditto (part salary) - (81)	972		1,200	
1	1	Lecturer - - (125)	1,500	1,500	1,500	1,500
		Total Salaries -	15,672	9,700	9,900	9,900
		Establishment.				
	1	Clerk (including Allowance) - -	408	235	...	...
1	2	Servants - - -	288	250	144	144
		Provision for Improvement of the Government Law School - -	...	...	7,724	...
		Total Establishment -	696	485	7,868	144
		Supplies and Services.				
		Library Allowance - -	640	345	340	400
		Prizes - - -	50	150	150	...
		Purchase of Furniture - -	...	...	...	2,000
		Total Supplies and Services -	690	495	490	2,400
		Contingencies.				
		Stationery and other petty supplies -	110	310	310	100
		Peons' Uniforms and Belts - -	10	10	10	...
		Miscellaneous Office Expenses -	...	...	...	195
		Total Contingencies -	120	320	320	295
		TOTAL LAW COLLEGES -	17,178	11,000	18,578	12,739
		Carried over -	17,178	11,000	18,578	12,739

22.—EDUCATION—*continued.*

Numbers. 1892-93	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Government Colleges, Professional—*continued.*	Rs.	Rs.	Rs.	Rs.
		Brought forward -	17,178	11,000	18,578	12,739
		COLLEGE OF SCIENCE, POONA.				
		Salaries.				
1	1	Principal - (1,500)	18,000	13,600	18,000	18,000
2	2	Professors - (1,250; 600)	22,200	22,200	22,200	21,075
2	2	Head Master and Master (200 and above)	7,200	7,200	7,200	6,852
1	1	Superintendent, Mechanical Branch (300)	3,600	3,600	3,600	3,600
1	1	Ditto of Farms (Part salary) -	1,200(a)	1,200	1,200	1,200
	1	Assistant Agricultural Chemist -	2,100	...	...	...
...	...	Agricultural Instructor -	...	...	...	301
1	1	Agricultural Lecturer - (400)	4,800	4,800	4,800	4,800
		Total Salaries -	59,100	52,600	57,000	55,828
		Establishment.				
6	8	Masters and Teachers - -	9,252	9,200	9,600	9,107
6	6	Clerks, Herbarium-keeper, Curator, Observatory and Laboratory Assistants -	3,120	2,940	2,940	2,960
12	13	Servants - - -	1,308	1,212	1,212	1,212
8	8	Workshop Establishment - -	3,720	3,700	3,720	3,695
2	2	Fellowships - - -	1,200	1,200	1,200	1,200
8	8	Plant-collecting Establishment -	1,476	1,448	1,476	1,458
		Total Establishment -	20,076	19,700	20,148	19,632
		Allowances.				
		Travelling Allowance - - -	3,060	...	3,060	2,721
		Horse Allowance - - -	...	2,750		30
		Discretionary Allowance to Principal for Tours	750	750	750	750
		Total Allowances -	3,810	3,500	3,810	3,501
		Supplies and Services.				
		Laboratory Expenses - - -	2,450	2,000	...	2,058
		Text Books and Library Charges - -	800	800	800	1,289
		Workshop Charges - - -	6,000	6,000	7,000	5,816
		Value of and freight on Europe Stores -	2,756	...	2,756	11,048
		Purchase of Apparatus - -	...	8,200	2,444	...
		Plant-collecting Supplies and Services -	...	...	...	...
		Total Supplies and Services -	12,006	17,000	13,000	20,211
		Contingencies.				
		Peons' Uniforms and Belts - -	16	...	16	16
		Water-supply - - -	750	676	750	500
		Purchase of Furniture - - -	350	350	350	382
		Repairs of Furniture - - -	120	120	120	114
		Workshop Contingencies - -	204	204	204	430
		Postage Charges - - -	100	100	100	133
		Telegram Charges - - -	10	10	10	9
		Stationery and other Petty Supplies -	1,309	1,315	1,315	1,511
		Plant-collecting Contingencies - -	300	300	300	300
		Carriage of Tents and Records - -	125	125	125	...
		Total Contingencies -	3,284	3,200	3,290	3,395
		Payments to Officers of other Provinces -			...	234
		Lump Alterations -			97,248 174	
		TOTAL COLLEGE OF SCIENCE, POONA -	98,276	96,000	97,422	1,02,801
		Deduct—For rounding - -	1,15,454 *454*			
		Total Govt. Colleges, Professional -	1,15,000	1,07,000	1,16,000	1,15,540
		Government Schools, General.				
		GOVT. SCHOOLS, GENERAL, PROVINCIAL.				
		SECONDARY SCHOOLS.				
		Salaries.				
1	1	Principal (700) -	8,400		8,400	8,400
1	1	Vice-Principal (400) -	4,800		4,800	4,746
1	1	Lady Superintendent (500) -	6,000		6,000	6,014
18	18	Head Masters 2 (500), (400), 3 (350), (300), 4 (250), 7 (200) -	61,800		61,800	60,815
		Total Salaries -	81,000	80,000	81,000	79,975
		Establishment.				
358	357	Head Masters and Masters (less than 200)	2,42,898		2,44,938	2,36,127
5	5	Clerks - - -	2,400		2,400	2,283
80	84	Servants - - -	7,146		6,921	6,875
		Provision for Pupil Teachers -	10,080		10,080	
		Reduction in the Shikarpur and Hyderabad High Schools - - -	...		*3,480*	...
		Total Establishment -	2,62,524	2,43,000	2,60,859	2,45,285
		Carried over -	3,43,524	3,23,000	3,41,859	3,25,260

(a) Rupees 100 per month are provided under "22.—Education," "College of Science.

22.—EDUCATION—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Government Schools, General—*continued.*	Rs.	Rs.	Rs.	Rs.
Secondary Schools—Brought forward	3,43,524	3,23,000	3,41,859	3,25,260
Allowances.				
Travelling Allowance to Officers	800			65
Ditto to Establishment	...			638
Total Allowances	800	1,000	330	703
Supplies and Services.				
Laboratory Expenses	740		650	750
Value of and freight on Europe Stores	100		3,070	10,980
Purchase of Apparatus	1,880		460	3,320
Petty Repairs } Petty Construction }	65		135	397
Prizes	1,480		1,655	640
Text Books and Library Charges	2,911		2,487	3,949
Total Supplies and Services	7,176	5,900	8,457	20,036
Contingencies.				
Purchase of Furniture	1,705		1,612	491
Peons' Uniforms and Belts	34		47	46
Rents	1,928		1,878	1,676
Rates and Taxes	448		229	192
Repairs of Furniture	533		542	358
Postage Charges	452		443	425
Telegram Charges	33		29	29
Hot-weather Establishment	100		80	42
Water-supply	402		382	...
Stationery and other Petty Supplies	3,048		2,756	2,915
Carriage of Tents and Records	24		24	52
Savings in Contract Contingent Grants	...		530	...
Miscellaneous Office Expenses	...		...	425
Total Contingencies	8,707	10,700	8,552	6,651
Deduct—Probable Savings			3,59,198 *5,586*	
Total Secondary Schools	3,60,207	3,40,600	3,53,612	3,52,650
Primary Schools for Boys and Girls.				
Establishment.				
Numbers. 1892-93. 10 / 1893-94. 10 — Head Masters and Masters	1,182		1,182	1,156
Numbers. 1892-93. 1 / 1893-94. 1 — Servant	96		96	88
Total Establishment	1,278	1,278	1,278	1,244
Supplies and Services.				
Library Charges	...		...	19
Furniture and Apparatus	...		...	8
Prizes	...		...	10
Purchase of Carpets	...		...	11
Total Supplies and Services	...	50	...	48
Contingencies.				
Postage Charges	8		10	10
Purchase of furniture	19		...	...
Stationery and other Petty Supplies	81		100	213
Total Contingencies	108	72	110	223
Lump Provision for Primary Schools			1,388 47,000	
Total Primary Schools, etc.	1,386	1,400	48,388	1,515
Payments in support of Municipal Schools Provincial	1,68,000	1,50,000	1,68,000	1,48,680
	5,29,593			
Add—For rounding	407			
Total Government Schools, General, Provincial	5,30,000	4,92,000	5,70,000	5,02,845
Government Schools, General, Local. *Primary Schools.*				
Establishment.				
Numbers. 1892-93. 9,909 / 1893-94. 9,038 — Masters and Teachers	11,54,000		11,34,000	10,68,008
Numbers. 1892-93. 266 / 1893-94. 274 — Servants	22,000		21,000	20,355
Total Establishment	11,76,000	11,10,000	11,55,000	10,88,363
Carried over	11,76,000	11,10,000	11,55,000	10,88,363
	5,30,000	4,92,000	5,70,000	5,02,845

22.—EDUCATION—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Government Schools, General—*continued.*				
Brought forward -	5,30,000	4 92,000	5,70,000	5,02,845
Primary Schools.—Brought forward -	11,76,000	11,10,000	11,55,000	10,88,363
Allowances.				
Travelling Allowances - - -	2,000	1,000	1,000	1,316
Supplies and Services.				
Prizes - - - -	12 000		12,000	11,607
Furniture and Apparatus - - -	13,000		12,000	17,705
Purchase of Books - - -	13,000		12,000	11,931
Total Supplies and Services -	38,000	47,000	36,000	41,243
Contingencies.				
Rents - - - -	20,000		19,000	16,650
Rates and Taxes - - -	66,000		67,000	...
Postage Charges - - -				2,721
Petty Supplies - - -				...
Miscellaneous Office Expenses - -				60,134
Total Contingencies -	86,000	79,000	86,000	79,505
Total Primary Schools -	13,02,000	12,37,000	12,78,000	12,10,127
Grants-in-aid to Municipal and Cantonment Schools under Section 47 of the Local Board Act - - -	9,000	10,000	9,000	8,024
Special Grants under Section 45 of Local Board Act - - - -	57,000	63,000	77,000	53,976
Total Government Schools, General, Local -	13,68,0 0	13,10,000	13,64,00	12,72,427
Total Government Schools, General -	18,89,000	18,02,000	19,34,000	17,75,272
Government Schools, Special.				
Govt. Schools, Special, Provincial.				
Training Schools.				
Salaries.				
Principals, Training College (300) -	14,400		14,400	14,156
Vice-Principals - -	8,400		2,400	6,798
Lady Superintendent (300) - -	3,600		3,600	3,902
Total Salaries -	26,400	26,000	20,400	24,856
Establishment.				
Head Masters, Masters, Mistresses, and Teachers (less than 200) - -	38,766		43,986	38,793
Clerks - - -	2,328		1,968	1,937
Servants - - -	3,636		3,408	3,756
Lump sum for improving Gujrat Training College - - -	...		2,340	...
Total Establishment -	44,730	45,000	51,702	44,486
Allowances.				
Travelling Allowance to Officers - -	600		1,320	742
Ditto to Establishment -	1,200		480	1,212
Scholarships - - - -	4,776		4,776	4,779
Library Allowance - - -	...		...	166
Total Allowances -	6 576	7,000	6,576	6,899
Supplies and Services.				
Purchase of Apparatus - - -	950		185	938
Petty Repairs - - - -	433		409	514
Value of and freight on Europe Stores -	...		...	1,553
Laboratory Expenses - - -	130		120	116
Prizes - - - -	70		70	237
Text Books and Library Charges - -	440		320	20
Total Supplies and Services -	2,203	1,000	1,104	3,378
Carried over -	79,729	79,000	79,782	79,619

Numbers. 1892-93	Numbers. 1893-94.	
4	4	Principals, Training College (300)
1	4	Vice-Principals
1	1	Lady Superintendent (300)
67	64	Head Masters, Masters, Mistresses, and Teachers (less than 200)
7	8	Clerks
40	41	Servants

22.—EDUCATION—*continued.*

Numbers. 1892-93.	Numbers. 1893-94	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Government Schools, Special—*continued.*				
		TRAINING SCHOOLS—continued.				
		Brought forward	79,729	79,000	79,782	79,619
		Contingencies.				
		Purchase of Furniture	285		255	10
		Rents	2,040		2,040	2,040
		Peons' Uniforms and Belts	11		5	10
		Rates and Taxes	360		360	360
		Postage Charges	186		165	145
		Stationery and other Petty Supplies	1,512		1,565	1,728
		Telegram Charges	7		7	9
		Repairs of Furniture	107		88	31
		Workshop Contingencies	120		120	...
		Miscellaneous Office Expenses	...		...	300
		Water-supply	437		12	...
		Expenditure from savings in Contract Contingent Grants	...		92	...
		Total Contingencies	5,065	5,000	4,709	4,633
		TOTAL TRAINING SCHOOLS	84,794	84,000	84,491	84,252
		SCHOOL OF ART.				
		Salaries.				
1	1	Principal (800, P. A. 250)	12,600	12,600	12,600	12,600
1	1	Vice-Principal (700)	8,400	7,800	7,800	3,832
1	1	Instructor (200)	2,400	2,400	2,400	2,400
		Total Salaries	23,400	22,800	22,800	18,832
		Establishment.				
8	8	Teachers (less than 200)	7,500		7,500	7,411
2	2	Clerks	1,800		1,800	1,800
15	15	Servants	1,800		1,800	1,768
10	13	Workshop Establishment	6,576		5,892	4,756
		Total Establishment	17,676	16,900	16,992	15,735
		Allowances.				
		Allowances to Examiners	1,500		1,300	1,000
		House-rent Allowance	1,200		1,200	1,200
		Allowance for Examinations	250		500	513
		Total Allowances	2,950	3,000	3,000	2,713
		Supplies and Services.				
		Purchase of Art Specimens	890	890	890	890
		Excursion Charges	750	750	750	664
		Inspection Charges	660	660	660	...
		Plant for Art Workshops	...	...	...	2,822
		Initial Expenditure for Art Workshops	...	...	...	816
		Total Supplies and Services	2,300	2,300	2,300	5,192
		Contingencies.				
		Purchase of Furniture	800		800	1,037
		Peons' Uniforms and Belts	...		...	...
		Workshop Contingencies	2,000		9,000	1,692
		Repairs of Furniture	100		100	...
		Rates and Taxes	288		288	268
		Water-supply	1,172		1,172	21
		Postage Charges	160		160	150
		Telegram Charges	35		35	3
		Stationery and other petty supplies	1,330		1,330	1,906
		Total Contingencies	5,885	8,000	12,885	5,077
		Payments to Officers of other Provinces	...	...	...	600
			52,211		57,977	
		Deduct—For rounding	5		468	
		TOTAL SCHOOL OF ART	52,206	53,000	57,509	48,149
		TOTAL GOVERNMENT SCHOOLS, SPECIAL, PROVINCIAL	1,37,000	1,37,000	1,42,000	1,32,401
		Carried over	1,37,000	1,37,000	1,42,000	1,32,401

22.—EDUCATION— *continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Government Schools, Special—*contd.*				
		Brought forward -	1,37,000	1,37,000	1,42,000	1,32,401
		GOVERNMENT SCHOOLS, SPECIAL, LOCAL.				
		TRAINING AND AGRICULTURAL SCHOOLS.				
		Salaries.				
...	1	Lady Superintendent - -	3,996	4,000	...	3,667
		Establishment.				
4	4	Headmaster, Teachers, Embroidery Maistri - - -	1,800	1,700	3,000	1,906
2	2	Servants- - - -	192	300	1,000	192
		Total Establishment -	1,992	2,000	4,000	2,098
		Travelling Allowance to Schoolmaster and pupil	240	...	...	100
		Supplies and Services.				
		Furniture and Apparatus - -				...
		Purchase of Books - - -				33
		Contingencies.				
		Telegram Charges - - -				5
		Postage Charges - - -				...
		Stationery and other Petty Supplies -				274
		Miscellaneous Office Expenses - -				30
		Other Miscellaneous Expenditure - -				
		Total Supplies and Services and Contingencies -	772	1,000	1,000	342
		TOTAL TRAINING AND AGRICULTURAL SCHOOLS - - -	7,000	7,000	5,000	6,207
		INDUSTRIAL SCHOOLS.				
		Salaries.				
1	1	Superintendent - - -	5,000	4,600	4,600	4,667
		Establishment.				
4	4	Masters and Teachers - -	1,300	1,300	1,300	1,327
15	15	Artificers and Maistries - -	2,200	2,200	2,200	1,928
4	4	Clerks - - -	900	700	900	790
2	2	Servants - - -	200	200	200	131
		Temporary Establishment - -	5,400	5,000	5,400	3,623
		Total Establishment -	10,000	9,400	10,000	7,799
		Allowances.				
		Travelling Allowance - - -	...	...	...	91
		Supplies and Services.				
		Furniture and Apparatus - -				
		Purchase of raw materials - -				
		Workshop Charges - - -				
		Prizes - - - -				
		Library Charges - - -				
		Contingencies.				
		Postage Charges - - -				15
		Telegram Charges - - -				12
		Rates and Taxes - - -				...
		Miscellaneous Office Expenses -				4,165
		Total Supplies and Services and Contingencies -	8,000	10,000	11,600	4,192
		TOTAL INDUSTRIAL SCHOOLS -	23,000	24,000	26,200	16,749
		Deduct—Probable Savings -			31,200 *1,200*	
		TOTAL GOVERNMENT SCHOOLS, SPECIAL, LOCAL -	30,000	31,000	30,000	22,956
		Total Government Schools, Special -	1,67,000	1,68,000	1,72,000	1,55,357
		Grants-in-aid.				
		GRANTS-IN-AID, PROVINCIAL.				
		TO COLLEGES.				
		Free General Assembly's Institution - -	10,000	19,000	10,000	10,000
		St. Xavier's College - - - -	10,000	10,000	10,000	11,000
		Sindh Arts College - - - -	10,000	10,000	10,000	9,000
		Gujarat College - - - -	10,000	10,000	10,000	10,000
		Hyderabad Female Training College - -	...	...	2,000	...
		TOTAL GRANT-IN-AID TO COLLEGES -	40,000	40,000	42,000	40,000
		TO SECONDARY SCHOOLS.				
		Rustamji Jamsetji Gujarat School Fund - -	3,500	3,500	3,500	3,500
		Sir Jamsetji Jijibhai Parsi Benevolent Institution -	6,000	6,000	6,000	6,000
		Kharsetji Fardunji School, Surat - -	2,000	2,000	2,000	1,500
		Byculla Schools - - - -	12,480	12,480	12,480	5,694
		Grants for the Education of European and Eurasian Children - - - -	11,100	11,100	11,100	15,022
		Grant to Anjumani Islam for Mohamedan Education -	6,000	6,000	6,000	7,000
		Israelites' Schools - - - -	2,000	2,000	2,000	2,000
		Sindh Madrasa - - - -	6,000	6,000	6,000	6,218
		TOTAL GRANTS-IN-AID TO SECONDARY SCHOOLS	49,080	49,080	49,080	46,934
		Carried over -	89,080	89,080	91,080	86,9[illegible]

22.—EDUCATION—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Grants-in-aid—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward -	89,080	89,080	91,080	86,934
To Deaf and Mute Institute - - -	...	...	...	600
To Special Schools.				
Engineering class, Karachi - - -	2,000	2,000	2,000	
Training Schools - - -	2,000	2,000	2,000	
David Sassoon's Industrial and Reformatory Institution - - - -	3,600	3,600	3,600	3,600
Victoria Jubilee Technical Institute - -	30,000	30,000	30,000	35,299
Grant for ditto Technical Instruction - -	...	...	...	849
Total Grants-in-aid to Special Schools -	37,600	37,600	37,600	39,748
Grants-in-aid by results - - -	2,04,000	2,02,000	2,00,000	2,03,205
Buildings Grants - - - -	1,20,000	62,000	1,20,000	71,512
Grants for Apparatus, Books and Furniture -	5,000	5,000	5,000	2,399
Grant to Gymanasia - - -	600	600	600	
	4,56,280	3,96,280	4,54,280	
Deduct—For rounding - -	*280*	*280*	*280*	
Total Grants-in-aid, Provincial -	4,56,000	3,96,000	4,54,000	4,04,398
Grants in-aid, Local - - -	60,000	58,000	72,000	52,658
Total Grants-in-aid -	5,16,000	4,54,000	5,26,000	4,57,056
Scholarships.				
Scholarships, Provincial.				
In Arts Colleges - - - -	10,980		10,980	10,837
In Sindh Arts College - - -	1,000		1,000	530
In Professional Colleges - - -	4,548		4,548	4,544
In Secondary Schools - - -	19,200		18,360	6,515
In Special Schools - - - -	7,440		7,440	3,699
For Secondary Schools under private management -	...		...	4,815
Payments for other Provinces - -	...		...	232
Contribution to Sindh Scholarship Fund - -	...		...	500
	43,168		42,328	
Deduct—For rounding -	*168*		*328*	
Total Scholarships, Provincial -	43,000	35,000	42,000	31,672
Scholarships, Local.				
In Secondary Schools - - -	...	...	100	50
In Primary Schools - - -	2,000	2,000	2,000	2,058
In Middle and Special Schools - - -	9,300	7,000	10,400	5,830
In Training Schools - - - -	41,300	34,000	39,200	36,096
	52,600		51,700	
Add—For rounding -	400			
Deduct—Probable savings -	...		*1,700*	
Total Scholarships, Local -	53,000	43,000	50,000	44,034
Total Scholarships -	96,000	78,000	92,000	75,706
Miscellaneous.				
Translators in the Education Department, Provincial.				
Salaries.				
1893-93: 1 / 1893-94: — Translator (200) - - -	...		2,400	594
Establishment.				
1893-93: 2 / 1893-94: — Clerks and Exhibitioners - -	...		840	840
			3,240	
Deduct—Reduction in Establishment -			*2,340*	
Total -	...		900	1,434
Contingencies.				
Postage Charges - - -	...		18	20
Stationery and other Petty Supplies -	...		15	5
Total Contingencies -	...		33	25
Total Translators, etc., Provincial	(*a*)	934	933	1,459
Carried over -	...	934	933	1,459

( ) Abolished.

22.—EDUCATION—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Miscellaneous—*continued.*				
		Brought forward	...	934	933	1,459
		GOVERNMENT BOOK DEPÔT, LOCAL.				
		Salaries.				
1	1	Curator (391¾)	4,700	4,700	4,700	4,561
		Establishment.				
13	13	Clerks	9,300	9,000	9,000	8 775
9	9	Servants	1,100	1,100	1,100	1,102
		Total Establishment	10,400	10,100	10,100	9,877
		Allowances.				
		Travelling Allowances to Establishment	100	100	100	24
		Supplies and Services.				
		Fire Insurance of Depôt Premises and Contents	250	250	250	250
		Purchase and Publication of Books	1,35,300	1,13,600	1,14,500	1,30,737
		Audit Fees	350	350	350	350
		Total Supplies and Services	1,35,900	1,14,200	1,15,100	1,31,337
		Contingencies.				
		Repairs of Furniture	200	200	200	...
		Purchase of Furniture	100	100	100	23
		House-rent	2,400	2,400	2,400	1,639
		Postage Charges	400	400	400	737
		Stationery and other Petty Supplies	100	200	100	105
		Miscellaneous Office Expenses	3,000	3,000	4,200	2,814
		Total Contingencies	6,200	6,300	7,400	5,348
		TOTAL GOVERNMENT BOOK DEPÔT, LOCAL	1,57,300	1,35,400	1,37,400	1,51,147
		SINDH BOOK DEPÔT, PROVINCIAL.				
		Salaries.				
1	1	Curator	1,440		1,440	1,424
		Establishment.				
1	1	Clerk	360		360	320
3	3	Servants	216		216	216
		Total Establishment	576		576	536
		Allowances.				
		Travelling Allowance	150		250	63
		Audit Fees	...		25	...
		Discount to wholesale purchasers	1,000		1,200	677
		Commission to Sub-Book Depôt keepers	350		300	167
		Total Allowances	1,500		1,775	907
		Supplies and Services.				
		Purchase of Books	12,100		12,000	13,823
		Contingencies.				
		Purchase of furniture	150		..	60
		Telegram Charges	10		10	2
		Rates and Taxes	16		16	16
		Postage Charges	190		190	156
		Carriage of Books	400		200	143
		Miscellaneous Office Expenses	100		200	330
		Stationery and other Petty supplies	..		...	9
		Total Contingencies	866		616	716
		TOTAL SINDH BOOK DEPÔT, PROVINCIAL	16,482	26,046	16,407	17,406
		GRANTS FOR THE ENCOURAGEMENT OF LITERATURE—PROVINCIAL—				
		Grants for the Encouragement of Literature	1,480	3,020	1,820	3,133
		Issue of Books gratis	...		1,200	1,042
			1,480		3,020	
		Lump Alteration	38		360	
		TOTAL GRANTS, ETC., PROVINCIAL	1,518	3,020	2,660	4,175
		GRANTS FOR THE ENCOURAGEMENT OF LITERATURE—LOCAL	3,700	2,600	2,600	3,083
		Total Miscellaneous	1,79,000	1,68,000	1,60,000	1,77,270
		TOTAL PROVINCIAL SUB-HEADS	18,000	30,000	20,000	23,040
		TOTAL LOCAL SUB-HEADS	1,61,000	1,38,000	1,40,000	1,54,230

23.—ECCLESIASTICAL. (a)

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Imperial.				
Ecclesiastical Establishments - - -	3,04,000	3,05,000	3,22,000	2,92,898
Cemetery Establishment - - -	9,000	9,000	9,000	8 599
Miscellaneous Ecclesiastical Charges - -	7,000	7,000	7,000	6,600
TOTAL -	3,20,000	3,21,000	3,38,000	3,08,097

(a) Expenditure controlled by the Archdeacon for Church of England.

Details.

Numbers. 1892-93.	Numbers. 1893-94.	Ecclesiastical Establishments.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Church of England.				
		Salaries.	Rs.	Rs.	Rs.	Rs.
1	1	Bishop (2,133⅓) - - -	25,600	25,600	25,600	25,132
1	1	Archdeacon and Commissary (266⅔) -	3,200	2 500	3,200	2,419
1	1	Secretary and Registrar (150) -	1,800	1,800	1,800	1,800
11	10	Senior Chaplains (800) - -	96,000	1,56,100	1,05,600	72,977
18	16	Junior „ (500) -	96,000		1,08,000	80,638
7	8	Clergymen (allowances) (150) -	14,400	14,000	13,800	14,498
1	1	Ditto (ditto) (100) -	1,200	...		84
	3	Probationers - - -	14,400	...	...	...
			2,52,600		2,58,000	
		Deduct—Probable Savings -	*52,600*		*38,000*	
		Total Salaries -	2,00,000	2,00,000	2,20,000	1,97,548
		Establishment.				
19	19	Clerks, Sextons, etc. - -	7,008	7,008	7,008	6,998
55	55	Servants - - -	4,860	4,860	4,860	4,855
		Total Establishment -	11,868	11,868	11,868	11,853
		Allowances.				
		Bishop's Visitation and Travelling Allowances	4,000	4,000	4,000	4,361
		Travelling Allowance to Chaplains - -	9,100	8,800	10,106	7,949
		Conveyance ditto ditto - -	2,700	2,700	2,700	2,570
		House-rent Allowance - - -	6,200	6,500	6,240	6,178
		Domestic Chaplain's Travelling Allowance -	1,000	1,000	1,000	...
		Total Allowances -	23,000	23,000	24,046	21,058
		Contingencies.				
		Postage Charges - - -	391	350	391	341
		Telegram Charges - - -	73	78	73	74
		Rates and Taxes - - -	24	24	24	14
		Lighting Charges - - -	816	816	816	1,035
		Water-supplies - - -	125	125	125	62
		Petty Supplies - - - -	8,816	8,579	4,308	6 127
		Purchase of Furniture - - -	300	150	150	450
		Purchase of Books - - -	...	...	...	8
		Repairs of Furniture - - -	...	...	...	145
		Peons' Uniforms and Belts - -	...	10	10	29
		Miscellaneous Office Expenses - -	...	...	4,271	2,031
		Total Contingencies -	10,545	10,132	10,168	10,316
					2,66,082	
		Deduct—For rounding - -			*82*	
		Total Church of England -	2,45,413	2,45,000	2,66,000	2,40,775
		Church of Scotland.				
		Salaries.				
3	4	Senior Chaplains (800 Allowance 150) -	40,200		30,600	29,098
1	—	Chaplain (500) - - -	...		6,000	551
		Allowance to Presbyterian Clergymen -	225		500	179
			40,425		37,100	
		Deduct—Probable Savings -	*6,000*		*3,100*	
		Total Salaries -	34,425	34,000	34,000	29,828
		Establishment.				
3	3	Clerks, Sextons, etc. - -	720	720	720	710
8	8	Servants - - -	492	492	492	491
		Total Establishment -	1,212	1,212	1,212	1,201
		Carried over -	35,637	35,212	35,212	31,029
			2,45,413	2,45,000	2,66,000	2,40,775

23.—ECCLESIASTICAL—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Ecclesiastical Establishments—*continued.*				
Brought forward -	2,45,413	2,45,000	2,66,000	2,40,775
CHURCH OF SCOTLAND—Brought forward -	35,637	35,212	35,212	31,029
Allowances.				
Chaplains' Visitation and Travelling Allowances - - - -	1,050	1,050	1,050	536
Conveyance Allowance - - -	1,200	1,200	1,200	1,133
House-rent Allowance - - -	3,120	1,560	1,560	1,657
Total Allowances -	5,370	3,810	3,810	3,326
Contingencies.				
Rent of Soldiers' pews - - -	480	480	480	480
Postage Charges - - -	30	30	30	15
Telegram Charges - -	20	20	20	4
Lighting Charges - - -	360	360	360	360
Petty Supplies - - -	540	490	490	480
Purchase of Books - - -	...	...	...	8
Peons' Uniforms and Belts - -	17	17	17	17
Miscellaneous Expenses - - -	...	50	50	8
Total Contingencies -	1,447	1,447	1,447	1,372
TOTAL CHURCH OF SCOTLAND -	42,454	40,469	40,469	35,727
PAYMENTS TO OFFICERS OF OTHER PROVINCES.	...	2,997	...	1,345
CHURCH OF ROME.				
Numbers. 1892-93. 46 / 1893-94 46 — Allowance to Roman Catholic Priests -	9,982	9,982	9,982	9,640
2 / 2 — Clerks - - - -	204	204	204	240
2 / 2 — Servants - - -	168	168	168	196
Conveyance Allowance to Roman Catholic Priests - - -	180	180	180	...
TOTAL CHURCH OF ROME -	10,534	10,534	10,534	10,076
OTHER CHURCHES.				
Capitation Allowance to Wesleyan Ministers -	6,000	6,000	5,000	4,975
	3,04,401		3,22,003	
Deduct—For rounding -	*401*		3	
Total Ecclesiastical Establishments -	3,04,000	3,05,000	3,22,000	2,92,808
Cemetery Establishment.				
Numbers. 1892-93 62 / 1893-94. 63 — Care-takers in charge of Cemeteries -	5,400		5,328	5,294
Grant to Bombay Burial Board -	3,300		3,300	3,300
Contingent Charges - -	...		179	5
	8,700		8,807	
Add—For rounding -	300		193	
Total Cemetery Establishment -	9,000	9,000	9,000	8,599
Miscellaneous Ecclesiastical Charges.				
Allowance to Archbishop for Statistical Returns -	6,000		6,000	6,000
Allowance to Marriage Registrars (*a*) -	600		600	600
	6,600		6,600	
Add—For rounding -	400		400	
Total Miscellaneous, etc. -	7,000	7,000	7,000	6,600

(*a*) *Vide* note (*a*), page 71.

24.—MEDICAL.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
Medical Establishment - - -	3,27,000	3,12,000	3,14,000	3,06,025
Hospitals and Dispensaries - - -	5,88,000	5,60,000	5,86,000	5,14,959
Sanitation and Vaccination - - -	2,81,000	2,19,000	2,42,000	2,04,623
Grants for Medical Purposes - - -	2,000	2,000	2,000	1,384
Medical School and College - - -	1,79,000	1,68,000	1,72,000	1,77,756
Lunatic Asylum - - - -	1,16,000	1,10,000	1,17,000	1,04,004
Chemical Examiner - - -	22,000	21,000	27,000	18,145
Refunds - - - - -	1,000	...	1,000	781
TOTAL PROVINCIAL -	15,16,000	13,92,000	14,61,000	13,27,677
Carried over .	15,10,000	13,92,000	14,61,000	13,27,677

24.—MEDICAL—*continued.*

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Brought forward -	15,16,000	13,92,000	14,61,000	13,27,677
Local.				
Hospitals and Dispensaries - - -	95,000	86,000	88,000	82,365
Sanitation and Vaccination - - -	31,000	77,000	79,000	76,118
Grants for Medical Purposes - - -	4,000	2,000	3,000	2,134
Medical School and College - - -	7,000	5,000	5,000	4,266
Total Local -	1,37,000	1,70,000	1,75,000	1,64,883
TOTAL -	16,53,000	15,62,000	16,36,000	14,92,560

Details.

Numbers. 1892-93.	Numbers. 1893-94.	Medical Establishment.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Medical Establishment, Provincial.				
		Superintendence.				
		Salaries.	Rs.	Rs.	Rs.	Rs.
1	1	Surgeon-General (2,500) - -	30,000	30,000	30,000	30,000
1	1	Secretary to Surgeon-General (800) -	9,600	8,300	9,600	9,589
		Total Salaries -	39,600	38,300	39,600	39,589
		Establishment.				
13	13	Clerks 1 (200) 12 (less than 200) -	11,040	11,040	11,040	11,017
6	6	Servants - - -	720	720	720	719
		Total Establishment -	11,760	11,760	11,760	11,736
		Allowances.				
		Travelling Allowance to Officers - -	1,000	1,000	1,000	882
		Ditto to Establishment -	50	40	40	44
		House-rent Allowance - - -	900	900	900	888
		Total Allowances -	1,950	1,940	1,940	1,814
		Supplies and Services.				
		Purchase of Books - - -	...	...	...	80
		Contingencies.				
		Stationery Charges and Petty Supplies -	325		330	269
		Postage Charges - - -	1,500		1,500	1,154
		Telegram Charges - - -	150		100	150
		Peons' Uniforms and Belts - -	70		70	...
		Repair of Furniture - - -	15		15	7
		Purchase of do. - - -	40		35	100
		Office Expenses and Miscellaneous - -	...		...	...
		Total Contingencies -	2,100	2,000	2,050	1,680
Numbers. 1892-93.	Numbers. 1893-94.	Deputy Surgeon General's Local Fund Establishment in Sindh.				
1	1	Clerk - - - -	600		600	600
1	1	Servant - - -	108		108	108
		Supplies and Services—Clothing Charges	...		...	11
		Contingencies - - -	144		144	167
			852	852	852	886
		Deduct—Contributions from Dispensary Fund -	*852*	*852*	*852*	*576*
			55,410		55,350	
		Deduct—For rounding -	*410*		*350*	
		Total Superintendence - -	55,000	54,000	55,000	55,209
Numbers. 1892-93.	Numbers. 1893-94.	District Medical Officers.				
		Salaries.				
2	3	Brigade-Surgeons (1,050) - -	37,800		25,200	19,105
2	1	Surgeons-Major (1,050) - -	12,600		25,200	1,50,445
6	4	Ditto (950) - -	45,600		68,400	
2	2	Ditto (850) - -	20,400		20,400	
8	9	Ditto (750) - -	81,000		72,000	
5	6	Surgeons (550) - -	39,600		33,000	54,627
1	1	Honorary Surgeon and Apothecary (450)	5,400		5,400	...
1	1	Allowance to Medical Officer for Civil duty (100) - - -	1,200		1,200	7,812
2	2	Allowances to Superintendents of Matheran and Mahableshwar (100) (a) -	2,400		2,400	1,997
			2,46,000		2,53,200	
		Deduct—Probable Savings -	*6,560*		*13,730*	
		Total Salaries -	2,39,440	2,36,300	2,39,470	2,33,986
		Carried over -	2,39,440	2,36,300	2,39,470	2,33,986
			55,000	54,000	55,000	55,209

(a) In addition to pay as Civil Surgeon.

24.—MEDICAL—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Medical Establishment—*continued.*	Rs.	Rs.	Rs.	Rs.
		Brought forward	55,000	54,000	55,000	55,209
		DISTRICT MEDICAL OFFICERS—Brought forward	2,39,440	2,36,300	2,39,470	2,33,986
		Allowances.				
		House-rent to Presidency Surgeons	1,500	1,500	1,500	1,480
		Travelling Allowances	4,000	4,000	3,000	4,397
		Contingencies Total Allowances	5,500	5,500	4,500	5,877
		Postage	30			
		Miscellaneous Charges	30			
		Total Contingencies	60	200	30	128
		Payments to Officers of other Provinces	5,000	1,000	5,000	421
		TOTAL DISTRICT MEDICAL OFFICERS	2,50,000	2,43,000	2,49,000	2,40,412
		RESERVE MEDICAL SUBORDINATES.				
7	7	Assistant Surgeons	8,400		8,400	2,817
50	52	Apothecaries and Hospital Assistants	15,600		15,000	6,628
		Travelling Allowance	...		...	959
		Medical pupils	...		...	...
		Provision for the proposed class of Senior Hospital Assistants	7,000		...	...
			31,000		23,400	
		Deduct—Probable Savings	*9,000*		*13,400*	
		TOTAL RESERVE MEDICAL SUBORDINATES	22,000	15,000	10,000	10,404
		Total Medical Establishment	3,27,000	3,12,000	3,14,000	3,06,025
		Hospitals and Dispensaries.				
		PRESIDENCY HOSPITALS AND DISPENSARIES, PROVINCIAL.				
		JAMSETJI JIJIBHAI HOSPITAL.				
		Salaries.				
1	1	House Surgeon (300)	3,600	3,600	3,600	3,600
2	2	Apothecaries and Assistants	3,480	3,480	4,080	2,970
		Total Salaries	7,080	7,080	7,680	6,570
		Establishment.				
		Hospital Assistant	...	...	...	
18	2	Compounders and Dressers	720	1,080	5,100	204
2	2	Stewards and Assistants	3,300	3,300	3,300	4,529
2	2	Nurses	1,260	1,440	1,260	3,300
2	—	Matrons and Assistants	...	...	1,080	2,340
	—	Temporary Establishment	...	...	...	...
1	1	Clerk	660	660	660	60
95	94	Servants	12,552	12,600	12,648	660
		Total Establishment	18,492	19,080	24,048	12,827
		Allowances.				23,920
		Allowance to Roman Catholic Priests	180	180	180	180
		Travelling Allowance to Officers	...	...	...	127
		Ditto ditto	...	...	...	8
		House-rent Allowances to Establishment	636	636	1,224	1,041
		Total Allowances	816	816	1,404	1,356
		Supplies and Services.				
		Country Medicines	3,500	3,500	...	3,693
		Diet of Patients	33,000	35,000	32,000	37,744
		Clothing of Patients	8,000	7,000	8,000	7,920
		Supply of Medicines and Instruments	13,000	12,000	13,000	11,378
		Total Supplies and Services	57,500	57,500	53,000	60,735
		Carried over	83,888	84,476	86,132	92,581

24.—MEDICAL—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Hospitals and Dispensaries—*continued.*	Rs.	Rs.	Rs.	Rs.
PRESIDENCY HOSPITALS AND DISPENSARIES—*continued.*				
JAMSETJI JIJIBHAI HOSPITAL—Brought forward -	83,888	84,476	86,132	92,581
Contingencies.				
Rates and Taxes - - -	3,252		2,052	2,048
Postage Charges - - -	5		5	...
Lighting Charges - -	2,940		2,940	3,157
Purchase of Furniture - - -	190		190	549
Repairs of Furniture - - -	670		670	258
Water-supply - - -	7,200		7,200	...
Stationery and other Petty Supplies -	1,193		3,900	372
Peons' Uniforms and Belts - -	...		...	33
Expenditure from savings in Contract Contingent Grants - - -	...		2,200	...
Total Contingencies -	15,450	15,524	19,157	6,417
	99,338		1,05,289	
Deduct—For rounding -	*338*		*289*	
TOTAL JAMSETJI JIJIBHAI HOSPITAL -	99,000	1,00,000	1,05,000	98,998
BAI MOTLIBAI AND SIR DINSHAW MANECKJI PETIT HOSPITALS. (Numbers: 1892-93 / 1893-94)				
Salaries.				
1 / 1 Apothecary and Assistant - -	1,680	1,680	1,680	
1 / 1 Hospital Assistant - - -	660	620	660	
Total Salaries -	2,340	2,300	2,340	
Establishment.				
1 / 1 Compounder and Dresser - -	240		240	
1 / 1 Steward - - - -	600		600	
16 / 16 Nurses - - - -	} 4,860		3,780	
Matrons and Assistant Matrons - -				
25 / 25 Servants - - -	3,552		3,456	
Total Establishment -	9,252	8,000	8,076	
House-rent Allowance to Establishment -	96	100	...	
Supplies and Services.				
Dieting Charges - - -	5,850		5,500	
Supply of Medicines and Instruments -	3,000		3,000	
Country Medicines - - -	983		1,255	
Clothing to Patients - - -	2,500		...	
Total -	12,333	9,000	9,755	
Contingencies.				
Rates and Taxes - - -	2,310		...	
Purchase of Furniture - - -	500		9,000	
Postage Charges - - -	5		...	
Lighting Charges - - -	1,500		1,500	
Repairs of Furniture - - -	150		150	
Peons' Uniforms and Belts - -	...		30	
Charges for water-supply - -	1,200		1,200	
Stationery and Petty Supplies - -	337		300	
Total Contingencies -	6,002	2,600	12,180	
	30,023		32,351	
Add or deduct—For rounding -	*23*		149	
TOTAL BAI MOTLIBAI AND SIR DINSHAW MANECKJI PETIT HOSPITAL - - -	30,000	22,000	32,500	
INFECTIOUS DISEASES HOSPITAL AT GRAND ROAD. (Numbers: 1892-93 / 1893-94)				
Establishment.				
1 / — Hospital Assistant - -			300	
Allowance to ditto - -			120	
House-rent to ditto - -			48	
1 / — Ramoshi - - -			132	
2 / — Ward Servants - - -			240	
1 / — Sweeper - - -			138	
			978	
Add—For rounding -			22	
TOTAL INFECTIOUS DISEASES HOSPITAL -			1,000	
Carried over -	1,29,000	1,22,000	1,38,500	98,998

24.—MEDICAL—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Hospitals and Dispensaries—*continued.*				
		PRESIDENCY HOSPITALS AND DISPENSARIES				
		Brought forward -	1,29,000	1,22,000	1,38,500	98,998
		OPHTHALMIC HOSPITAL.				
		Establishment.				
2	2	Hospital Assistants - -	1,200	720	1,200	732
10	10	Servants - - -	1,524	1,520	1,524	1,524
		Total Establishment -	2,724	2,240	2,724	2,256
		Allowances.				
		House-rent Allowance to Establishment -	228	200	228	227
		Supplies and Services.				
		Country Medicines - - -	20	20	...	17
		Supply of Medicines and Instruments -	750	1,500	1,500	514
		Petty Repairs - - -	50	...	50	6
		Total Supplies and Services -	820	1,520	1,550	537
		Contingencies.				
		Rates and Taxes - - -	600		...	...
		Water-supply - - - -	125		125	...
		Purchase of Furniture - - -	...		...	123
		Postage Charges - - -	5		5	...
		Lighting Charges - - -	200		200	208
		Petty Supplies - - -	468		495	355
		Peons' Uniforms and Belts - -	12		5	...
		Repairs of Furniture - - -	...		...	22
		Total Contingencies -	1,410	1,140	830	708
			5,182		5,332	
		Deduct—Probable Savings -	*82*		*32*	
		TOTAL OPHTHALMIC HOSPITAL -	5,100	5,100	5,300	3,728
		EUROPEAN GENERAL HOSPITAL.				
		Salaries.				
1	1	Physician (1,250) - -	15,000	15,000	15,000	14,955
1	1	Resident Surgeon (800) - -	9,600	9,600	9,600	9,600
3	3	Apothecaries and Assistants - -	4,200	4,800	5,400	4,965
		Total Salaries -	28,800	29,400	30,000	29,520
		Establishment.				
3	3	Compounders and Dressers - -	660	660	660	660
2	2	Stewards and Assistants - -	2,400	2,400	2,400	2,609
3	3	Matrons and Assistants - -	360	360	360	360
2	2	Clerks - - - -	960	960	960	870
54	54	Servants - - -	7,392	7,390	7,392	7,389
		Nursing Establishment - -	4,080	4,080	4,080	4,080
		Temporary Establishment - -	200	200	200	110
		Total Establishment -	16,052	16,050	16,052	16,078
		Allowances.				
		Travelling Allowance to Establishment -	...	...	...	1,328
		Do. do. to Officers - -	...	150	...	...
		House-rent Allowance - -	1,500	1,500	1,500	1,500
		Total Allowances -	1,500	1,650	1,500	2,828
		Supplies and Services.				
		Dieting Charges - - -	15,500	15,000	15,000	15,343
		Clothing - - - -	3,000	2,000	3,000	1,658
		Country Medicines - - -	250	250	200	175
		Supply of Medicines and Instruments -	4,000	3,050	4,000	2,113
		Total Supplies and Services -	22,750	20,300	22,200	19,289
		Contingencies.				
		Rates and Taxes - - -	900		...	900
		Purchase of Furniture - - -	200		200	...
		Peons' Uniforms and Belts - -	9		9	...
		Postage Charges - - -	10		10	10
		Lighting Charges - - -	3,500		3,000	2,694
		Repairs of Furniture - - -	100		100	131
		Water-supply - - - -	839		839	...
		Stationery and other Petty Supplies -	1,441		1,409	1,132
		Compensation in lieu of Clothing to Medical Subordinates - - -	37		37	33
		Garden Charges - - -	1,360		...	...
		Miscellaneous Expenses - - -	...		...	...
		Total Contingencies -	8,396	6,600	5,604	4,900
			77,498		75,356	
		Deduct—For rounding -	*98*		*56*	
		TOTAL EUROPEAN GENERAL HOSPITAL -	77,400	74,000	75,300	72,615
		Carried over -	2,11,500	2,01,100	2,19,100	1,75,341

24.—MEDICAL—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Hospitals and Dispensaries—*continued.*				
		PRESIDENCY HOSPITALS AND DISPENSARIES—*continued.*				
		Brought forward -	2,11,500	2,01,100	2,19,100	1,75,341
		GOKULDAS TEJPAL HOSPITAL.				
		Salaries.				
1	1	Physician (1,200) - -	14,400	14,400	14,400	14,400
		Allowances.				
		House-rent to Physician - - -	1,200	1,200	1,200	1,200
		TOTAL GOKULDAS TEJPAL HOSPITAL *(a)* -	15,600	15,600	15,600	15,600
		PESTONJI AMA HOSPITAL FOR WOMEN AND CHILDREN.				
		Salaries.				
1	1	Physician (700) - -	8,400	10,200	8,400	8,400
1	1	Resident Surgeon (400) - -	4,800	4,800	4,800	4,800
1	1	House Surgeon (250) - -	3,000	2,500	3,000	2,983
		Total Salaries -	16,200	17,500	16,200	16,183
		Establishment.				
2	2	Compounders and Dressers - -	720	720	720	718
1	1	Matron and Assistant (150) - -	1,800	1,800	1,800	1,800
1	1	Stewards - - -	864	792	792	720
11	11	Nurses - - - -	3,816	3,816	3,816	3,816
18	18	Servants - - -	2,484	2,472	2,508	2,510
		Total Establishment -	9,684	9,600	9,636	9,564
		Supplies and Services.				
		Petty Repairs - - -	50		50	38
		Dieting Charges - - -	5,600		5,600	4,492
		Clothing - - - -	800		800	383
		Supply of Medicines and Instruments	1,500		1,500	729
		Total Supplies and Services -	7,950	5,600	7,950	5,642
		Contingencies.				
		Savings in the contract grant of past years -	...		1,422	...
		Purchase of Furniture - - -	50		50	190
		Miscellaneous office expenses -	...		...	...
		Peons' Uniforms and Belts - -	5		5	...
		Postage Charges - - -	5		5	5
		Lighting Charges - - -	800		800	1,011
		Stationery and other Petty Supplies -	1,349		1,345	975
		Country Medicines - - -	...		...	40
		Water-supply - - - -	1,130		1,130	...
		Rates and Taxes - - -	300		...	...
		Total Contingencies -	3,639	6,300	4,757	2,221
			37,473		38,543	
		Deduct—For rounding -	*473*		*543*	
		TOTAL PESTONJI KAMA HOSPITAL -	37,000	39,000	38,000	33,610
		JAFFER SULEMAN DISPENSARY. (*b*)				
		Establishment.				
1	1	Compounder (25) - - -	300	300	300	295
1	1	Nurse (60) - - -	720	720	720	720
3	3	Servants - - -	360	360	360	360
		Total Establishment -	1,380	1,380	1,380	1,375
		Supplies and Services.				
		Petty Repairs - - - -	30		30	...
		Supply of Medicines and Instruments -	400		400	756
		Total Supplies and Services -	430	300	430	756
		Contingencies.				
		Rates and Taxes - - -	45		...	...
		Water-supply - - -	300		300	...
		Miscellaneous Expenses - - -	100		100	94
		Total Contingencies -	445	220	400	94
			2,255		2,210	
		Deduct—For rounding -	*55*		*10*	
		TOTAL JAFFER SULEMAN DISPENSARY -	2,200	1,900	2,200	2,225
		Carried over	2,66,300	2,57,600	2,74,900	2,26,776

(*a*) The other charges of this Hospital are paid by the Bombay Municipality.
(*b*) In charge of the Medical Officers of the Pestonji Kama Hospital.

24.—MEDICAL—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Hospitals and Dispensaries—*continued.*	Rs.	Rs.	Rs.	Rs.
		PRESIDENCY HOSPITALS AND DISPENSARIES—Brought forward -	2,66,300	2,57,600	2,74,900	2,26,776
		EDUCATIONAL AND CHARITABLE INSTITUTIONS.				
		Salaries.				
		Surgeon, Elphinstone College (Allowance 100)	1,200	1,200	1,200	1,200
		Roman Catholic Orphanage School (Allowance 60)	720	720	780	720
1	1	Hospital Assistant, Byculla Schools -	840	840	840	840
		Total Salaries -	2,760	2,760	2,820	2,760
		Supplies and Services.				
		Medicines and Instruments - -	360	40	360	
			3,120		3,180	
		Deduct—For rounding -	*120*		*180*	
		TOTAL EDUCATIONAL AND CHARITABLE INSTITUTIONS - - -	3,000	2,800	3,000	2,760
		BOMANJI EEALJI ALL-BLESS HOSPITAL.				
		Establishment.				
—	—	Nurses - - - -	2,160	2,160	2,160	2,160
8	8	Servants - - -	1,080	1,080	1,080	1,080
		Total Establishment -	3,240	3,240	3,240	3,240
		Supplies and Services.				
		Dieting Charges - - -	2,800	2,500	2,800	1,375
		Clothing - - - -	200	100	200	463
		Petty Repairs - -	50	50	50	22
		Supply of Medicines and Instruments -	800	4,050	800	575
		Value of and Freight on Europe Stores -	...	...	...	4
		Total Supplies and Services -	3,850	6,700	3,850	2,439
		Contingencies.				
		Purchase of Furniture - - -	...		...	...
		Water-supply - - -	300		300	220
		Peons' Uniforms and Belts - -	5		5	6
		Country Medicine - - -	...		...	...
		Postage Charges - - -	5		5	...
		Lighting Charges - - -	700		700	650
		Stationery and other Petty Supplies -	1,000		1,000	477
		Miscellaneous Expenses - - -	...		...	...
		Total Contingencies -	2,010	1,360	2,010	1,353
		TOTAL BOMANJI EDALJI ALL-BLESS HOSPITAL -	9,100	11,300	9,100	7,032
		TOTAL PRESIDENCY HOSPITALS AND DISPENSARIES PROVINCIAL - - - -	2,78,400	2,71,700	2,87,000	2,36,568
		MOFUSSIL HOSPITALS AND DISPENSARIES, PROVINCIAL.				
		Salaries.				
7	7	Assistant Surgeons - -	33,000		28,200	33,188
		Allowances for attending Educational and Charitable Institutions - -	3,660		3,360	3,538
3	3	Apothecaries - - -	9,000		10,920	10,337
41	41	Hospital Assistants - -	21,570		21,150	22,323
		Allowances to Apothecaries and Hospital Assistants - - -	3,930		3,690	1
		Total Salaries -	71,160	70,000	67,320	69,387
		Establishment.				
1	1	Steward - - -	480		480	...
35	35	Native Medical Pupils - -	3,360		3,360	3,302
11	13	Compounders and Dressers - -	1,968		1,584	1,745
—	1	Clerk - - -	300		...	470
236	246	Servants - - -	24,678		24,006	23,998
		Temporary Establishment - -	30		198	180
		Total Establishment -	30,816	29,300	29,628	29,695
		Carried over -	1,01,976	99,300	96,948	99,082
			2,78,400	2,71,700	2,87,000	2,36,568

24.—MEDICAL—*continued.*

Details.	Budget Estimate 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Hospitals and Dispensaries—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward -	2,78,400	2,71,700	2,87,000	2,36,568
MOFUSSIL HOSPITALS AND DISPENSARIES, PROVINCIAL—Brought forward -	1,01,976	99,300	96,948	99,082
Allowances.				
Travelling Allowances to Officers - -	2,000		3,574	1,539
Ditto to Establishment -	1,348		1,448	201
Sindh and Aden Batta - - -	204		204	
House-rent Allowances - - -	444		444	359
Grant to Nursing Sisters - -	5,028		2,628	2,628
Total Allowances -	9,024	5,000	8,298	4,727
Supplies and Services.				
Value of, and freight on, Europe Stores -	..		...	1
Country Medicines - - -	1,170		930	2,218
Clothing to Patients - - -	3,622		3,562	2,462
Dieting Charges - - -	34,788		27,003	30,038
Medicines and Instruments - -	27,088		32,088	23,560
Rations, etc., to Nursing Establishment -	1,328		1,247	1,365
Petty Construction and Repairs - -	1,260		2,527	130
Total Supplies and Services -	69,256	68,600	67,357	59,774
Contingencies.				
Hot-weather Establishment - -	150		93	170
Carriage of Tents and Records - -	...		...	9
Peons' Uniforms and Belts - -	6		...	...
Stationery and other Petty Supplies -	13,515		10,542	8,749
Rents, Rates, and Taxes - - -	627		1,331	1,476
Postage Charges - - -	525		525	549
Telegram Charges - - -	...		...	21
Water-supply - - -	722		480	276
Lighting Charges - - -	60		...	48
Purchase of Furniture - - -	637		1,542	666
Repairs of ditto - - -	25		...	44
Miscellaneous Expenses - - -	80		...	64
Total Contingencies -	16,347	12,500	14,513	12,072
	1,96,603		1,87,116	
Deduct—For rounding - -	*123*		*116*	
TOTAL MOFUSSIL HOSPITALS AND DISPENSARIES, PROVINCIAL - - - - -	1,96,480	1,85,400	1,87,000	1,75,655
GRANTS TO HOSPITALS AND DISPENSARIES, PROVINCIAL	83,600	75,900	85,314	77,564
ADDITIONAL GRANT ON ACCOUNT OF PROMOTION OF ASSISTANT SURGEONS TO HIGHER RANK, PROVINCIAL	8,400	7,200	5,400	7,125
CONTRIBUTION TO THE GREAT INDIAN PENINSULA RAILWAY COMPANY, PROVINCIAL - - -	3,120	3,800	3,120	3,867
CONTRIBUTION TO THE BOMBAY MUNICIPALITY FOR LEPER HOME - - - -	18,000	16,000	18,000	14,180
			1,11,834	
Add—For rounding -			166	
HOSPITALS AND DISPENSARIES, LOCAL.	1,13,120	1,02,900	1,12,000	1,02,736
GRANTS TO HOSPITALS AND DISPENSARIES - -	94,000	85,000	88,000	81,914
GRANTS TO LEPER ASYLUM FOR THE MAINTENANCE OF LEPERS - - - - -	1,000	1,000		451
TOTAL PROVINCIAL—SUB-HEADS -	6,83,000	6,46,000	6,74,000	5,97,324
TOTAL LOCAL—SUB-HEADS -	5,88,000	5,60,000	5,86,000	5,14,959
Total Hospitals and Dispensaries -	95,000	86,000	88,000	82,365
Sanitation and Vaccination.				
SANITATION & VACCINATION, PROVINCIAL.				
Salaries.				
Numbers. 1892-93 / 1893-94.				
1 / 1 — Sanitary Commissioner - (1,680)	20,160	13,000	18,720	18,360
1 / 1 — Sanitary Engineer - (1,100)	13,200	15,000	13,200	4,209
5 / 5 — Deputy Sanitary Commissioners 4 (900), 1 (700)	51,600	52,000	52,800	49,828
1 / 1 — Health Officer for the Port of Bombay - - - (1,200)	14,400	11,800	13,800	8,945
1 / 1 — Port Surgeon, Aden - (1,000)	12,000	6,000	6,000	4,725
1 / 1 — Superintendent of Vaccination (350) -	4,200	4,200	4,200	4,200
1 / 1 — Assistant to Sanitary Commissioner (250)	3,000	3,000	3,000	3,000
	1,18,560		1,11,720	
Deduct—Moiety of Port Surgeon Aden's Salary paid by the Aden Port Trust -	*6,000*			
	1,12,560			
Deduct—Probable Savings -	*6,560*		*6,720*	
Total Salaries -	1,06,000	1,05,000	1,05,000	93,267
Carried over -	1,06,000	1,05,000	1,05,000	93,267

24.—MEDICAL—*continued.*

Numbers. 1892-93.	Numbers. 1893-94	Details.	Budget Estimate, 1893-94.	Revised Estimate 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Sanitation and Vaccination—*contd.*				
		SANITATION AND VACCINATION, PROVINCIAL—*contd.*	Rs.	Rs.	Rs.	Rs.
		Brought forward -	1,06,000	1,05,000	1,05,000	93,267
		Establishment.				
31	31	Inspectors of Sanitation and Vaccination	24,360	24,360	24,360	24,405
3	3	Assistant Superintendents of Vaccination	2,220	2,220	2,220	2,110
2	2	Vaccinators - - -	252	} 23,000	{ 252	1,907
62	64	Clerks - - - -	23,544		21,744	21,770
74	78	Servants - - -	7,818	7,320	7,362	7,812
5	5	Steam Launch, Establishment of Health Officer, Port of Bombay - -	1,332	1,332	1,332	1,291
		Special Vaccination Establishment (*a*) -	7,000	1,368	12,000	327
		Total Establishment -	66,526	59,600	69,270	59,622
		Allowances.		...		
		House-rent to Health Officer - -	1,200		1,200	100
		Travelling, Conveyance and Tentage Allowances to Officers -	16,440	13,000	14,100	11,622
		Ditto to Establishment	13,993	12,000	13,153	12,569
		Conveyance Allowance - - -	360	360	360	360
		Total Allowances -	31,993	25,360	28,813	24,651
		Supplies and Services.				
		Petty repairs - - - -	...		...	3
		Supply of Medicines - - -	2,000		500	1,812
		Purchase of Stores, Coals, etc. - -	1,400		1,400	634
		Purchase of Books - - -	...		...	257
		Repairs to Steam Launch - -	600		600	...
		Total Supplies and Services -	4,000	2,540	2,500	2,706
		Contingencies.				
		Rents - - - -	3,780		2,940	2,780
		Postage Charges - - -	2,696		2,448	2,444
		Telegram Charges - - -	172		132	47
		Purchase of Furniture - - -	40		40	159
		Repairs of Furniture - - -	135		125	133
		Carriage of Tents and Records - -	1,342		1,098	922
		Purchase of Carpets - - -	...		...	
		Hot Weather Establishment - -	...		...	
		Water-supply - - -	...		...	
		Stationery and other Petty Supplies -	1,869		915	950
		Peons' Uniforms and Belts - -	149		242	32
		Office Expenses and Miscellaneous - -	...		...	240
		Total Contingencies -	10,183	8,500	7,940	7,707
		Lump addition for travelling allowance and Office establishment of Sanitary Engineer -			2,13,523 6,000	
			2,18,702	2,01,000	2,19,523	1,87,953
		LOCAL FUND VACCINATION.				
		Establishment.				
59	301	Vaccinators - - -	65,000		11,858	9,766
54	...	Servants - - -	...		4,536	3,700
		Postage - - -	...		...	...
		Telegram Charges - - -	...		...	6
		Travelling Allowance - -	...		3,480	2,580
		Miscellaneous Office Expenses -	...		1,848	618
		Payments to officers of other provinces -	...		1,000	...
			65,000		22,722	
		Deduct—Probable Savings - -	*2,702*		*245*	
			62,298	18,000	22,477	16,670
		TOTAL SANITATION AND VACCINATION, PROVINCIAL -	2,81,000	2,19,000	2,42,000	2,04,623
		SANITATION AND VACCINATION, LOCAL.				
		Establishment.				
269	...	Vaccinators - - -	... (*b*)	...	} 70,000	{ 49,360
244	303	Servants - - -	21,000	69,500		20,565
		Travelling Allowances - -	1,000	500	...	546
		Contingencies - - -	9,000	7,000	9,000	5,547
		Contribution towards the introduction of animal vaccination - -	...	...	...	100
		TOTAL SANITATION AND VACCINATION, LOCAL -	31,000	77,000	79,000	76,118
		Total Sanitation and Vaccination -	3,12,000	2,96,000	3,21,000	2,80,741

(*a*) For animal vaccination and for additional establishment of Inspectors and Assistant Inspectors of Vaccination.
(*b*) Provided under Provincial.

24.—MEDICAL—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Grants for Medical Purposes.				
		GRANTS FOR MEDICAL PURPOSES, PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
		Cost of Medical Stores - - -	1,000	1,000	1,000	293
		Expenses during the prevalence of Epidemics -	1,000	1,000	1,000	1,091
		TOTAL GRANTS FOR MEDICAL PURPOSES, PROVINCIAL -	2,000	2,000	2,000	1,384
		GRANTS FOR MEDICAL PURPOSES, LOCAL.				
		Cost of Medicines - - - -	2,000	1,000	2,000	1,329
		Expenses during Epidemics - - -	2,000	1,000	1,000	692
		Other items - - - - -				113
		TOTAL GRANTS FOR MEDICAL PURPOSES, LOCAL -	4,000	2,000	3,000	2,134
		Total Grants for Medical Purposes -	6,000	4,000	5,000	3,518
		Medical School and College.				
		MEDICAL SCHOOLS AND COLLEGE, PROVINCIAL.				
		GRANT MEDICAL COLLEGE.				
1	1	Principal and Professor (1,600) -	19,200		21,600	19,520
1	1	Professors (1,250) - - -	15,000		15,000	81,701
2	3	Do. (1,050) - - -	37,800		25,200	
1	2	Do. (850) - - -	20,400		10,200	
2	—	Do. (700) - - -	...		16,800	
1	1	Demonstrator (350) - -	4,200		4,200	2,088
4	4	Minor Professors (200) - -	9,600		9,600	
	1	Additional Professor of Clinical Medicines	6,000		6,000	3,620
		Total Salaries -	1,12,200	1,02,200	1,08,600	1,06,929
		Establishment.				
1	1	Tutor in Surgery - - -	1,800	6,720	1,800	...
6	6	Teachers - - -	4,920		4,920	6,720
4	4	Clerks and Assistants - -	2,220	2,220	2,220	2,220
9	13	Servants - - -	1,464	1,320	1,080	1,080
		Extra Establishment - -	360	140	360	61
		Total Establishment -	10,764	10,400	10,380	10,081
		Allowances.				
		House-rent Allowance - - -	3,300	3,000	3,300	3,550
		Scholarships, Stipends and Exhibition Allowance - - - -	840	1,100	1,180	1,330
		Travelling Allowance - - -	27	...	27	98
		Total Allowance -	4,167	4,100	4,507	4,978
		Supplies and Services.				
		Apparatus for the Framji Dinshaw Petit Laboratory - - - -	...		...	...
		Petty Repairs - - -	250		250	336
		Furniture and Apparatus - -	...		...	...
		Purchase of Chemicals and Instruments -	...		...	...
		Library Charges - - -	700		700	348
		Books - - - -	300		...	121
		Freight on Europe Stores . -	5,602		3,568	10,401
		Country Medicines - - -	1,000		1,000	1,017
		Total Supplies and Services -	7,852	5,500	5,518	12,223
		Contingencies.				
		Peons' Uniforms and Belts - -	...		...	...
		Purchase of Furniture - - -	300		300	212
		Garden Improvement Charges - -	...		...	1,000
		Repairs of Furniture - - -	500		500	352
		Water-supply - - - -	600		600	...
		Postage Charges - - -	40		40	30
		Telegram Charges - - -	...		...	...
		Lighting Charges - - -	750		750	777
		Stationery and other Petty Supplies -	3,800		3,800	2,741
		Total Contingencies -	5,990	7,000	5,990	5,112
			1,40,973		1,34,995	
		Deduct—For rounding	973		995	
		TOTAL GRANT MEDICAL COLLEGE.	1,40,000	1,29,200	1,34,000	1,39,323
		MEDICAL SCHOOLS.				
		Salaries.				
3	3	Superintendents (Allowances) (150) (*a*) -	5,400	5,400	5,400	5,384
7	7	Teacher - - / Assistant Teachers - - / Surgeons - -	22,200	22,000	22,200	21,563
		Total Salaries -	27,600	27,400	27,600	26,947
			27,600	27,400	27,600	26,947
		Carried over	1,40,000	1,29,200	1,34,000	1,39,323

(*a*) Drawn by Civil Surgeons of Poona, Hyderabad (Sindh), and Ahmedabad.

24.—MEDICAL—*continued.*

Numbers. 1892-93	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Medical School and College—*continued.*	Rs.	Rs.	Rs.	Rs.
		Brought forward -	1,40,000	1,29,200	1,34,000	1,39,323
		MEDICAL SCHOOLS—Brought forward -	27,600	27,400	27,600	26,947
		Establishment.				
95	95	Medical Pupils - - -	8,480	7,500	8,480	7,398
7	7	Servants - - -	648	600	648	611
		Total Establishment	9,128	8,100	9,128	8,009
		Allowances.				
		Travelling Allowance - - -	200	100	30	261
		Supplies and Services.				
		Supply of Medicines and Instruments -	100		100	25
		Clothing to Native Medical Pupils - -	100		100	...
		Value of, and Freight on, Europe Stores -	1,000		1,000	662
		Petty Repairs - - -	100		100	...
		Total Supplies and Services -	1,300	600	1,300	687
		Contingencies.				
		Stationery and other Petty Supplies -	665		350	321
		Rents - - - -	900		900	900
		Postage Charges - - -	35		35	21
		Water-supply - - - -	100		100	62
		Repairs of Furniture - - -	...		...	25
		Total Contingencies -	1,700	1,300	1,385	1,329
			39,928		39,443	
		Deduct—Probable Savings -	*1,928*		*1,443*	
		TOTAL MEDICAL SCHOOLS -	38,000	37,500	38,000	37,233
			1,78,000	1,66,700	1,72,000	1,76,556
		PAYMENTS TO OFFICERS OF OTHER PROVINCES -	1,000	1,300	...	1,200
		TOTAL MEDICAL SCHOOLS AND COLLEGE, PROVINCIAL	1,79,000	1,68,000	1,72,000	1,77,756
		MEDICAL SCHOOL AND COLLEGE, LOCAL -	7,000	5,000	5,000	4,266
		Total Medical Schools and College -	1,86,000	1,73,000	1,77,000	1,82,022
		Lunatic Asylums.				
		Salaries.				
1	1	Superintendent (850) - -	10,200	16,000	10,200	15,267
		Superintendents (allowances 1 (150), 3 (100), 1 (50).) - - -	6,000		7,800	...
1	1	Apothecary - - -	3,960	2,500	2,760	2,760
4	5	Hospital Assistants - -	3,300	3,500	2,640	3,405
		Allowance to Hospital Assistant -	720	...	600	...
		Total Salaries -	24,180	22,000	24,000	21,432
		Establishment.				
1	1	Compounder and Dresser - -	216	216	216	216
2	2	Clerks - - - -	720	480	720	480
79	79	Servants and Guards - -	9,162	17,484	9,162	11,391
79	81	Warders - - -	9,168		8,952	6,233
1	1	Matron - - -	540	540	540	540
3	3	Overseers and Stewards - -	2,280	2,280	2,280	2,280
		Total Establishment -	22,086	21,000	21,870	21,140
		Allowances.				
		Railway Fare and Subsistence Allowance to Cured Lunatics - - -	115	100	100	24
		Supplies and Services.				
		Petty Repairs - - - -	20		20	20
		Diet of Patients - - -	49,520		49,196	45,818
		Clothing - - - -	6,060		6,060	4,941
		Medicines and Instruments - -	1,791		1,791	1,325
		Purchase of Materials and Stock - -	1,000		1,000	898
		Country Medicines - - -	58		30	182
		Purchase of Books - - -	...		...	141
		Furniture - - - -	...		...	73
		Total Supplies and Services -	58,449	57,000	58,097	53,398
		Special Charges.				
		Discretionary Allowances to Superintendent for Amusement of Lunatics - -	1,600	1,400	1,600	1,222
		Carried over -	1,06,430	1,01,500	1,05,667	97,216

24.—MEDICAL—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Lunatic Asylum—Brought forward	1,06,430	1,01,500	1,05,667	97,216
Contingencies.				
Telegram Charges	20		20	13
Postage Charges	65		65	87
Peons' Uniforms and Belts	342		422	111
Purchase of Furniture	135		95	3
Repairs of Furniture	60		30	94
Water-supply	1,240		1,240	568
Petty Supplies	7,510		5,402	5,245
Lighting Charges	750		700	667
Expenditure from Savings in Contract Contingent Grants	...		4,378	...
Total Contingencies	10,122	8,500	12,352	6,788
	1,16,552		1,18,019	
Deduct—For rounding	*552*		*1,019*	
Total Lunatic Asylums	1,16,000	1,10,000	1,17,000	1,04,004
Chemical Examiner.				
Salaries.				
1 / 1 Chemical Examiner (850)	10,200	10,000	15,000	8,563
2 / 2 Assistants to ditto (300 and 120)	5,088	4,000	5,040	3,600
Total Salaries	15,288	14,000	20,040	12,163
Establishment.				
4 / 4 Clerks and Assistants	1,920		1,920	900
1 / 1 Servant	120		120	120
Total Establishment	2,040	2,000	2,040	1,020
Allowances.				
House-rent Allowance	900	900	1,500	900
Travelling Allowance to Officers	...	400	...	420
Total Allowances	900	1,300	1,500	1,320
Supplies and Services.				
Purchase of Books	...	...	...	286
Chemicals and Instruments	375	3,000	375	163
Value of, and Freight on, Europe Stores	3,503		3,000	2,458
Total Supplies and Services	3,878	3,000	3,375	2,907
Contingencies.				
Savings in Contract Grant of previous years	...		70	...
Stationery and other Petty Supplies	400		400	610
Postage Charges	80		80	60
Telegram Charges	70		70	65
Total Contingencies	550	700	620	735
	22,656		27,575	
Deduct—For rounding	*656*		*575*	
Total Chemical Examiner	22,000	21,000	27,000	18,145

25.—POLITICAL.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Imperial.				
Political Agents	2,38,000	2,33,000	2,37,000	2,25,805
Entertainment of Envoys and Chiefs	17,000	17,000	17,000	17,310
Durbar Presents and Allowances to Vakeels, &c.	29,000	27,000	33,000	26,988
Refugees and State Prisoners	1,86,000	1,88,000	53,000	1,30,258
Expenditure against the Revenues of Berbera and Bulhar	1,09,000	1,10,000	1,10,000	1,16,219
Expenditure against the Revenues of Zaila	41,000	38,000	39,000	35,267
Miscellaneous	1,000	1,000	1,000	552
Total Imperial	6,21,000	6,14,000	4,90,000	5,52,399
Provincial.				
Political Agents	3,28,000	3,32,000	3,37,000	3,16,176
Entertainment of Envoys and Chiefs	1,000	1,000	2,000	211
Durbar Presents and Allowances to Vakeels, &c.	12,000	6,000	11,000	5,576
Miscellaneous	12,000	3,000	12,000	3,289
Total Provincial	3,53,000	3,42,000	3,62,000	3,25,252
TOTAL	9,74,000	9,56,000	8,52,000	8,77,651

25.—POLITICAL—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Political Agents.				
		POLITICAL AGENTS, IMPERIAL.				
		ADEN. (*a*)				
		Salaries.				
1	1	Political Resident (Civil Pay 1,628) -	19,536		19,536	19,566
1	1	Assistant do. (1,380) - -	16,560		15,960	
1	1	Do. do. (700 + P.A. 50)	9,000		9,000	
1	1	Do. do. (600 + P.A. 100 and L.A. 50) -	9,000		9,000	38,746
1	1	Do. do. (600 + L.A. 50)	7,800		7,800	
1	1	Do. do. (600) - -	7,200		7,200	
1	1	Do. do. (500, P.A. 100 and L.A. 100) -	8,400		8,400	
1	1	Native Assistant and Interpreter (300) -	3,600		3,000	3,000
1	1	Surgeon (750) - -	9,000		6,600	6,600
1	1	Registrar and Clerk of Court (400) -	4,800		4,800	5,400
		Judge of the Small Cause Court (allowance 50) - - -	600		600	
1	1	Aide-de-Camp to the Resident, Staff Allowance - - -	5,709		5,709	5,653
		Deduct—Amount chargeable to Berbera and Bulhar, and Zaila Revenues (pages 144 and 146) - -	1,01,205 *16,800*	94,800 *16,800*	97,605 *16,800*	
		Total Salaries -	84,405	78,000	80,805	78,965
		Establishment.				
		Residency Establishment.				
9	10	Clerks - - - -	12,720		11,040	11,162
18	18	Servants - - -	3,186		3,186	3,053
6	6	Boatmen - - -	1,140		1,140	1,139
—	5	Perim Boat Crew - - -	792		...	...
		Law and Justice Establishment.				
11	11	Clerks - - - -	5,820		5,820	5,527
2	2	Bailiffs - - - -	360		360	360
10	10	Servants - - -	1,764		1,620	1,438
1	1	Kazi (Arbitrator) - - -	600		600	600
		School Establishment.				
4	4	Masters - - -	3,780		3,780	3,623
2	2	Servants - - -	240		240	240
		Grant-in-aid to Private Schools -	400		390	466
		Medical Establishment.				
3	3	Hospital Assistants - -	1,620		1,620	1,274
12	12	Servants - - -	1,560		1,560	1,548
1	1	Bungalow Establishment at Lahej, Servants	120		120	120
			34,102		31,476	
		Deduct—Portion of Pay of Hospital Assistant paid by the Military Department -	*240*		*240*	
		Total Establishment -	33,862	31,000	31,236	30,550
		Allowances.				
		House-rent Allowances - - -	384		24	...
		Sumptuary Allowance to Resident - -	6,000		6,000	6,000
		Travelling Allowance to Officers - -	3,500		3,500	3,138
		Ditto to Establishment -	700		700	790
		Grain Compensation - - -	583		...	15
		Clothing Allowance - - -	104		...	64
		Allowance to Hospital Assistant Perim -	60		...	...
		Fees payable to Civil Surgeon for attendance on Native Chiefs - - -	1,200		2,000	...
		Total Allowances -	12,531	12,000	12,224	10,007
		Supplies and Services.				
		Petty Repairs - - - -	...		...	6
		Purchase of Books - - -	...		...	16
		Do. of Boats - - -	...		...	787
		Hospital Charges - - -	7,830		7,830	6,157
		Diet and Road Money to Witnesses and Prisoners	200		200	164
		Value of, and Freight on, Europe Stores -	...		...	...
		Total Supplies and Services -	8,030	7,000	8,030	7,130
		Carried over -	1,38,828	1,28,000	1,32,295	1,26,652

(*a*) Expenditure under the control of the Political Resident in Aden.

25.—POLITICAL—*continued.*

Numbers. 1891-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Political Agents—*continued.*				
		POLITICAL AGENTS, IMPERIAL—*continued.*				
		ADEN—Brought forward -	1,38,828	1,28,000	1,32,295	1,26,652
		Contingencies.				
		Perim Telephone Instrument Charges -	...		300	...
		Perim, Aden and Somali Coast Postal subsidy -	4,100		4,100	4,100
		Rents - - - -	600		600	600
		Postage Charges - - -	600		1,300	308
		Telegram Charges - - -	7,100		8,200	6,979
		Peons' Uniforms and Belts - -	200		200	244
		Hot-weather Establishment - -	219		219	203
		Water-supply - - -	600		600	593
		Stationery and other Petty Supplies -	3,518		3,281	3,686
		Contingencies at Perim - - -	870		820	...
		Purchase of furniture - - -	...		...	363
		Repairs to do. - - -	...		...	5
		Miscellaneous Office Expenses - -	...		...	1,628
		Expenditure from Savings in Contract Contingent grants - - - -	...		1,865	...
		Total Contingencies -	17,807	21,000	21,485	18,709
			1,56,635		1,53,780	
		Deduct—For rounding -	*635*		*780*	
		TOTAL ADEN -	1,56,000	1,49,000	1,53,000	1,45,361
		BARODA. (*a*)				
		Salaries.				
1	1	Agent to Governor General (2,500) -	30,000		30,000	27,940
1	1	Assistant ditto (800) -	9,600		9,600	19,533
1	1	Ditto ditto (827-14) in charge Amroli Mahal - -	9,934		9,934	...
1	1	Surgeon (allowance 100) - -	1,200		1,200	1,184
1	1	Native Assistant (300) - -	3,600		3,000	2,000
1	1	Cantonment Magistrate (allowance 200)	2,400		2,400	2,374
		Total Salaries -	56,734	56,000	56,134	53,031
		Establishment.				
		Residency Establishment.				
12	12	Clerks - - -	10,860		10,860	12,039
21	21	Servants - - -	2,184		2,184	2,170
		Law and Justice Establishment.				
3	3	Clerks - - -	984		984	2,060
4	4	Servants - - -	336		336	517
1	1	School Establishment - -	1,800		1,800	1,800
4	4	District Court Establishment -	1,272		1,272	...
		Medical Establishment.				
1	1	Hospital Assistant - -	420		492	420
	1	Servants - - -	72		...	72
		Temporary Establishment -	...		...	540
		Total Establishment -	17,928	18,000	17,928	19,618
		Allowances.				
		Travelling Allowance to Officers - -	1,700		1,000	1,978
		Ditto to Establishment -	500		300	666
		Total Allowances -	2,200	1,300	1,300	2,644
		Supplies and Services.				
		Purchase of Tents - - -	...	3,100	3,000	...
		Petty Repairs - - -	...	...	...	4
		Diet and Road Money to Witnesses -	50	50	50	29
		Purchase of Carpets - - -	...	...	...	30
		Hospital Charges - - -	50	50	50	29
		Total Supplies and Services -	100	3,100	3,100	92
		Contingencies.				
		Rates and Taxes - - -	300		300	575
		Postage Charges - - -	650		700	549
		Telegram Charges - - -	650		700	468
		Repairs of Furniture - - -	100		150	116
		Purchase of Furniture - - -	781		...	430
		Carriage of Tents and Records - -	1,200		1,200	235
		Hot-weather Establishment - -	350		360	353
		Peons' Uniforms and Belts - -	280		240	...
			4,311	...	3,650	2,726
		Carried over -	76,962	78,400	78,462	75,385
			1,56,000	1,49,000	1,53,000	1,45,361

(*a*) Expenditure controlled by the Agent to the Governor General, Baroda.

25.—POLITICAL—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Political Agents—*continued.*				
		POLITICAL AGENTS, IMPERIAL—*continued.*	1,56,000	1,49,000	1,53,000	1,45,361
		BARODA—Brought forward -	76,962	78,400	78,462	75,385
		Contingencies—Brought forward -	4,311		3,650	2,726
		Repairs of Tents - - -	100		150	46
		Stationery and other Petty Supplies -	999		2,640	2,287
		Total Contingencies -	5,410	5,600	6,440	5,059
			82,372		84,902	
		Deduct—For rounding -	372		902	
		TOTAL BARODA -	82,000	84,000	84,000	80,444
		TOTAL POLITICAL AGENTS, IMPERIAL -	2,38,000	2,33,000	2,37,000	2,25,805
		POLITICAL AGENTS, PROVINCIAL.				
		KATHIAWAR. (*a*)				
		Salaries.				
1	1	Political Agent (2,500)[4] - -	28,800		28,800	30,851
5	4	Assistant ditto (1,200) (800) (700) (600) - - -	39,600		55,728	38,048
4	4	Deputy Assistants (350) (*b*)(300) (200) (180) - - -	12,360		12,360	13,187
1	1	Surgeon (950) - - -	11,400		11,400	7,958
	1	Judicial Assistant (1,400)[4] - -	16,128		...	15,744
2	2	Assistant Surgeons (*c*) - -	3,540		3,540	2,165
		Total Salaries -	1,11,828	1,08,000	1,11,828	1,07,953
		Establishment.				
		Agency Establishment.				
40	36	Clerks - - -	24,900		22,200	23,856
43	37	Servants - - -	3,870		4,410	4,652
		Native Medical Pupil - -	...		...	55
7	7	Saluting Battery Establishment -	720		648	639
		Law and Justice Establishment.				
3	...	Clerks - - -	...		2,160	2,132
		Medical Establishment.				
7	7	Hospital Assistants and Medical Pupils -	2,844		2,844	1,840
4	4	Compounders - - -	540		540	537
1	1	Clerk - - -	300		300	274
14	13	Servants - - -	1,116		1,596	1,581
...	1	Nurse - - -	480		...	...
		Total Establishment -	34,770	34,500	34,698	35,566
		Allowances.				
		Travelling Allowances to Officers - -	10,000		11,993	9,864
		Ditto to Establishment -	5,000		3,364	4,733
		Clothing Allowances - - -	20		24	22
		Grain Compensation Allowances - -	110		150	146
		Total Allowances -	15,130	14,200	15,531	14,765
		Carried over -	1,61,728	1,56,700	1,62,057	1,58,284

(*a*) Expenditure controlled by the Political Agent.
(*b*) Draws an allowance of Rs. 50 for administrative charge of Jail.
(*c*) Includes Rs. 540, portion of the pay of Assistant Surgeon in charge of the Wadhwan Dispensary, and Rs. 3,000, salary of an Assistant to the Agency Surgeon in Kathiawar.

25.—POLITICAL—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Political Agents—*contd.*				
POLITICAL AGENTS, PROVINCIAL—*continued.*				
KATHIAWAR—Brought forward -	1,61,728	1,56,700	1,62,057	1,58,284
Supplies and Services.				
Hospital Charges - - -	4,000		4,000	4,101
Diet and Road Money - - -	3,460		2,925	2,378
Remittance of Treasure - - -	...		...	210
Petty Repairs - - - -	...		...	...
Do. Construction - - -	...		...	1,388
Construction of Record Shelves - -	...		1,785	...
Purchase of Letter-weighing Scales - -	14		59	6
Purchase of Tents - - -	...		...	1,259
Total Supplies and Services -	7,474	8,300	8,769	9,342
Contingencies.				
Purchase of Furniture - - -	...		...	226
Postage Charges - - -	4,400		4,500	3,626
Telegram Charges - - -	1,500		880	1,315
Peons' Uniforms and Belts - -	100		100	129
Carriage of Tents and Records - -	2,500		2,500	2,604
Hot-weather Establishment - -	150		150	138
Repairs of Furniture - -	100		100	50
Do. of Tents - - -	...		...	7
Stationery and other Petty Supplies -	1,570		3,550	3,447
Miscellaneous Office Expenses - -	20		20	—34
Expenditure from Savings in Contract Contingent Grants - - - -	...		142	...
Total Contingencies -	10,340	12,000	11,942	11,508
	1,79,542	1,77,000	1,82,768	1,79,134
Deduct—One-fourth Share of the Kathiawar Institution Fee Fund - -	*4,000*	*4,000*	*4,000*	*4,045*
TOTAL -	1,75,542	1,73,000	1,78,768	1,75,089
Foreign Service of the 3rd kind.				
Numbers. 1892-93. 1893-94.				
1 Railway Magistrate - .	4,800		4,800	5,180
2 Clerks - - - -	480		...	825
3 Servants - - -	288		...	288
Travelling Allowance to Railway Magistrate - - -	1,000		...	1,040
Ditto to Establishment -	400		...	294
Contingencies - - - -	1,000		...	691
	7,968			8,318
Deduct—Contribution - - -	*8,866*			*10,976*
TOTAL -	*898*		4,800	*2,658*
Carried over -	*898*	...	4,800	*2,658*
	1,75,542	1,73,000	1,78,768	1,75,089

25.—POLITICAL—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Political Agents—*continued.*				
		POLITICAL AGENTS, PROVINCIAL—*continued.*	1,75,542	1,73,000	1,78,768	1,75,089
		Brought forward -	*898*		4,800	*2,658*
		Establishment.				
	9	District Accountants - -	5,640		...	3,420
107	33	Clerks - - -	12,756		45,708	12,277
6	8	Servants - - -	816		564	276
		Travelling Allowance to Establishment -	...		1,750	...
		Contingencies - - -	...		650	...
	15	Agency Press Establishment - -	3,912			5,209
	2	Infanticide Censors - -	1,080			1,000
	16	Thanadars - - -	12,468			11,802
	31	Clerks - - -	9,744			10,431
		TOTAL -	46,416		48,672	44,415
		Deduct—Amount of Contribution -	*53,933*		*61,981*	*54,054*
			7,517		*13,309*	*9,639*
		Total Foreign Service of the 3rd Kind -	*8,415*	*—8,000*	*8,509*	*12,297*
		Deduct—For rounding -			1,70,259 *259*	
		TOTAL KATHIAWAR -	1,67,127	1,65,000	1,70,000	1,62,792
		KATCH.(a)				
		Salaries.				
1	1	Political Agent (1,400) - -	16,800	16,800	16,800	16,800
		Establishment.				
		Agency Establishment.				
8	8	Clerks - - - -	6,900		6,900	6,763
13	13	Servants - - -	1,236		1,236	1,230
		Medical Establishment.				
1	1	Hospital Assistant (80) - -	960		960	923
		Total Establishment -	9,096	9,100	9,096	8,916
		Allowances.				
		Travelling Allowances to Officers - -	1,200		1,200	1,200
		Ditto to Establishment -	107		120	35
		Total Allowances -	1,307	1,300	1,320	1,235
		Supplies and Services.				
		Hospital Charges - - -	40	40	40	215
		Contingencies.				
		Postage Charges - - -	144		123	144
		Telegram Charges - - -	100		55	29
		Peons' Uniforms and Belts - -	5		28	...
		Carriage of Tents and Records - -	50		100	...
		Purchase of Furniture - - -	...		10	10
		Repairs of Furniture - - -	50		50	...
		Do. of Tents - - -	50		50	...
		Stationery and other Petty Supplies -	545		312	479
		Total Contingencies -	944	760	728	662
			28,187		27,984	
		Add or deduct—For rounding -	*187*		*16*	
		TOTAL KATCH -	28,000	28,000	28,000	27,828
		Carried over -	1 95,127	1,93,000	1,98,000	1,90,620

(a) Expenditure controlled by the Political Agent.

25.—POLITICAL—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Political Agents—*continued.*	Rs.	Rs.	Rs.	Rs.
		POLITICAL AGENTS, PROVINCIAL—*continued.*				
		Brought forward -	1,95,127	1,93,000	1,98,000	1,90,620
		MAHIKANTHA.(a)				
		Salaries.				
1	1	Political Agent (1,400) - - -	16,800		16,800	
1	1	Assistant do. (550) - -	6,600		6,600	
1	1	Assistant Surgeon (200) - -	2,400		2,400	
		Total Salaries -	25,800	25,900	25,800	
		Establishment.				
		Agency Establishment.				
15	14	Clerks - - -	9,000		9,090	
18	19	Servants - - -	1,794		1,704	
		Medical Establishment.				
1	1	Native Medical Pupil - -	96		96	
2	2	Servants - - -	132		132	
	1	Compounder - - -	180		...	
		Total Establishment -	11,202	11,000	11,022	
		Allowances.				
		Travelling Allowances to Officers -	3,600		3,600	
		Ditto to Establishment -	1,500		1,500	
		Total Allowances -	5,100	5,000	5,100	
		Supplies and Services.				
		Petty repairs - - - -	...	433		
		Hospital charges - - -	250		150	
		Diet and road money to witnesses - -	100		100	
		Cushion and pillows to the Vernacular Establishment - - - -	...		225	
		Value of, and freight on, Europe Stores -	...			
		Purchase of tents - - -	...	742		
		Do. of books - - -	...			
		Secret service money - - -	...			
		Total Supplies and Services -	350	1,175	475	
		Special Charges.				
		Law Charges - - - -	...	500	...	
		Carried over -	42,452	43,575	42,397	
			1,95,127	1,93,000	1,98,000	1,90,620

(a) Expenditure controlled by the Commissioner, Northern Division.

25.—POLITICAL—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts. 1891-92.
	Rs.	Rs.	Rs.	Rs.
Political Agents—*continued.*				
POLITICAL AGENTS, PROVINCIAL—*continued.*				
Brought forward -	1,95,127	1,93,000	1,98,000	1,90,620
MAHIKANTHA—Brought forward -	42,452	43,575	42,397	
Contingencies.				
Postage Charges - - -	1,200		1,400	
Telegram Charges - - -	50		50	
Purchase of Furniture - - -	100		...	
Repairs of Furniture - - -	50		60	
Repairs of Tents - - -	10		10	
Construction of Record Stands - -	...		...	
Peons' Uniforms and Belts - -	35		...	
Carriage of Tents and Records - -	600		600	
Hot Weather Establishment - -	50		50	
Stationery and Petty Supplies - -	605		630	
Durbar Reception-room of the Agency Bungalow	...		225	
Miscellaneous Office Expenses - -	200		...	
Savings in Contract Contingencies - -	689		620	
Total Contingencies -	3,589	2,600	3,645	
	46,041	46,175	46,042	
Foreign Service of the 3rd kind.				
Establishment.				
Numbers. 1892-93. / 1893-94.				
1 / 1 Personal Assistant - -	2,400		2,400	
22 / 34 Clerks - - - -	10,188		6,792	
... / 1 Hospital Assistant - -	360		...	
Servant - - -	...		...	
Total Establishment -	12,948		9,192	
Travelling Allowances - - -	1,428		948	
TOTAL -	14,376		10,140	
Deduct—Contribution - - -	*16,534*		*11,780*	
Total Foreign Service of the 3rd kind -	—2,158	—2,175	—1,640	
			44,402	
Deduct—For rounding - - -			*402*	
TOTAL MAHIKANTHA -	43,883	44,000	44,000	(a)
Carried over -	2,39,010	2,37,000	2,42,000	1,90,620

(a) The charges on account of Mahikantha and Palanpur in 1891-92 are shewn in one total at page 140.

25.—POLITICAL—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Political Agents—*contd.*				
		POLITICAL AGENTS, PROVINCIAL—*contd.*				
		Brought forward -	2,39,010	2,37,000	2,42,000	1,90,620
		PALANPUR.(*a*)				
		Salaries.				
1	1	Political Superintendent - (1,500)	18,000		18,000	
1	1	Assistant do. - (400)	4,800		4,800	
1	1	Assistant Surgeon - (300)	3,600		3,600	
1	1	Native Assistant - (350)	4,200		...	
		Lump addition - -	...		6,000	
			30,600		32,400	
		Deduct—Amount paid by the Palanpur State -	*6,000*		*6,000*	
		Total Salaries -	24,600	24,000	26,400	
		Establishment.				
		Agency Establishment.				
11	14	Clerks - - -	6,348		5,568	
22	24	Servants - - -	2,082		1,914	
2	2	Law and Justice Establishment -	1,320		1,320	
1	1	Jail Establishment - -	120		120	
			9,870		8,922	
		Deduct—Amount paid by the Palanpur State -	*3,000*		*3,000*	
		Total Establishment -	6,870	6,000	5,922	
		Travelling allowance to Officers -	4,320		3,600	
		Ditto to Establishment - -	800		480	
		Total Allowances -	5,120	4,500	4,080	
		Supplies and Services.				
		Hospital Charges - - -	...			
		Diet and Road money to witnesses - -	...	120		
		Purchase of Books - - -	...			
		Purchase of tents - - -	1,121	400		
		Law Charges - - - -	...	7,480		
		Total Supplies and Services -	1,121	8,000		
		Carried over -	37,711	42,500	36,402	
			2,39,010	2,37,000	2,42,000	1,90,620

(*a*) Expenditure controlled by the Commissioner, Northern Division.

25.—POLITICAL—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Political Agents—*continued.*				
POLITICAL AGENTS, PROVINCIAL—*continued.*				
Brought forward -	2,39,010	2,37,000	2,42,000	1,90,620
PALANPUR— Brought forward -	37,711	42,500	36,402	
Contingencies.				
Postage Charges - - -	1,040		600	
Telegram Charges - - -	60		60	
Repairs of Furniture - - -	...		...	
Do of Tents - - -	50		...	
Peons' Uniforms and Belts - -	85		...	
Carriage of Tents and Records - -	375		300	
Hot-weather Establishment - -	160		160	
Stationery and other Petty Supplies -	665		460	
Purchase of Furniture - - -	800		...	
Savings in Contract Grants - -	...		440	
Total Contingencies -	3,235	4,100	2,020	
TOTAL -	40,946	46,600	38,422	
Foreign Service of the 3rd kind.				
Establishment.				
Numbers. 1892-93. / 1893-94.				
26 / 26 Clerks - - -	9,240		9,240	
1 / 1 Jailor - - -	360		...	
Total Establishment -	9,600	9,600	9,240	
Allowances.				
Travelling Allowances - - -	900	300	300	
	10,500	9,900	9,540	
Deduct—Contribution -	*12,100*	*11,500*	*11,080*	
Total Foreign Service of the 3rd kind -	*—1,600*	*—1,600*	*—1,540*	
Add—for rounding -			36,882	
			118	
TOTAL PALANPUR -	39,346	45,000	37,000	(*a*) 71,516
TOTAL MAHIKANTHA AND PALANPUR -				
Carried over -	2,78,356	2,82,000	2,79,000	2,62,136

(*a*) Includes charges on account of Mahikantha.

25.—POLITICAL—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Political Agents—*continued.*				
		POLITICAL AGENTS, PROVINCIAL—*continued.*	Rs.	Rs.	Rs	Rs.
		Brought forward -	2,78,356	2,82,000	2,79,000	2,62,136
		SOUTHERN MAHRATTA COUNTRY. (*a*)				
		Salaries.				
1	1	Political Agent (1,800) -	21,600		21,600	22,872
1	1	Assistant Agent (800) -	9,600		9,600	8,763
		Total Salaries -	31,200	31,200	31,200	31,635
		Establishment.				
18	19	Clerks - - - -	10,980		10,980	11,345
17	17	Servants - - -	1,608		1,608	1,608
		Total Establishment -	12,588	12,800	12,588	12,953
		Allowances.				
		Travelling Allowance to Officers -	4,200		4,200	4,193
		Ditto to Establishment -	1,750		1,640	2,312
		Total Allowances -	5,950	6,000	5,840	6,505
		Supplies and Services.				
		Purchase of books - -	...	...	...	59
		Contingencies.				
		Rent - - - -	240		100	200
		Water Supply - - -	...		...	42
		Peons' Uniforms and Belts - -	...		70	...
		Postage Charges - - -	1,000		1,000	906
		Purchase of Furniture - - -	...		...	854
		Repairs ditto - - -	...			
		Telegram Charges - - -	170		170	59
		Carriage of Tents and Records - -	1,480		1,360	1,372
		Stationery and other Petty Supplies -	440		370	598
		Savings in Contract Contingencies - -	125		...	...
		Total Contingencies -	3,455	3,423	3,070	4,031
		Foreign Service of the 3rd kind, 1 clerk -	360	360	360	...
			53,553	53,783	53,058	55,183
		Deduct—Contribution payable by the Miraj (Junior) and Ramdoorg States - -			420	
		Deduct—Contribution from the Kolhapur State	27,264	27,783	26,844	28,455
					25,794	
		Add—For rounding -			206	
		TOTAL SOUTHERN MAHRATTA COUNTRY	26,289	26,000	26,000	26,728
		MINOR AGENCIES.				
		Salaries.				
1	...	Agent for Sirdars, Poona - -	...		2,304	
1	1	Western Bhil Agent (allowance 100)	1,200		1,200	1,149
1	1	British Consul for Portuguese India -	2,400		2,400	2,593
		Total Salaries -	3,600	3,600	5,904	3,742
		Establishment.				
		Establishment of Agent for Sirdars at Poona.				
6	6	Clerks - - - -	2,040		2,040	2,040
5	5	Servants - - -	516		516	515
		Collector and Political Agent, Poona.				
1	1	Clerk - - - -	720		720	740
		Satara Agency Establishment.				
1	1	Clerk - - - -	720		720	1,025
		Bijapur Agency.				
1	...	Clerk - - - -			480	320
1	...	Servant - - -			96	64
		Khandesh Bhil Agency Establishment.				
12	13	Clerks - - - -	3,540		3,540	3,528
2	2	Servants - - -	192		192	177
		Surat Agency Establishment.				
1	1	Clerk - - - -	600		600	636
		Mir's Garden Establishment, Karachi.				
4	4	Servants - - -	468		468	468
		Establishment of the British Delegate for the Anglo-Portuguese Treaty.				
3	3	Clerks - - -	3,420		3,420	3,219
		Rewakantha Agency Establishment.				
1	1	Daftardar - - -	1,800		1,800	1,800
3	3	Clerks - - - -	1,320		1,320	1,320
		Total Establishment -	15,336	15,300	15,912	15,852
			18,936	18,900	21,816	19,594
		Carried over -	3,04,645	3,08,000	3,05,000	2,88,864

(*a*) Expenditure controlled by the Political Agent, Kolhapur and Southern Mahratta Country.

25.—POLITICAL—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Political Agents—*continued.*	Rs.	Rs.	Rs.	Rs.
POLITICAL AGENTS, PROVINCIAL—Brought forward -	3,04,645	3,08,000	3,05,000	2,88,864
MINOR AGENCIES—Brought forward -	18,936	18,900	21,816	19,594
Allowances.				
House-rent Allowance, Assistant British Delegate - - - -	900		900	925
Satara Agency - - -	160		160	96
Poona - - - -	125		270	62
Khandesh - - - -	1,000		1,000	982
Surat - - - -	100		100	125
British Delegate - - -	600		600	415
Bijapur - - - -	...		100	58
Rewakantha - - - -	580		570	556
Total Allowances -	3,405	3,500	3,700	3,219
Supplies and Services.				
Value of and Freight on Europe Stores -	...		...	...
Purchase of Tents - - -	...		...	...
Mir's Garden Expenses - - -	660		660	660
Hospital Charges - - -	...		...	...
Binding Charges - - -	...		...	
Supply of Medicines to the Assistant British Delegate - - - -	...		...	... 8
Total Supplies and Services -	660	1,300	660	668
Contingencies.				
Rents - - - -	1,920		1,920	1,920
Rates and Taxes - - -	260		410	253
Postage Charges - - -	650		605	619
Telegram Charges - - -	240		560	111
Purchase of Furniture - - -	10		50	268
Ditto of Tents - - -	...		...	...
Repairs of ditto - - -	4		4	11
Repairs of Furniture - - -	25		25	...
Peons' Uniforms and Belts - -	109		100	110
Carriage of Tents and Records - -	230		280	296
Stationery and other Petty Supplies -	881		831	717
Miscellaneous Office Expenses - -	120		...	6
Total Contingencies -	4,449	4,145	4,785	4,311
	27,510	27,845	30,961	27,792
Foreign Service of the 3rd kind.				
Salaries.				
1892-93: 1 — Political Superintendent, Savantwadi -	15,600		15,600	13,200
1892-93: 1 — Assistant ditto, ditto -	8,400		8,400	6,328
	24,000	24,000	24,000	19,528
Allowances.				
Travelling Allowances to Officers - -	...	6,600	...	1,100
Salaries (Medical Officer) - -	6,600		6,600	6,055
Establishment.				
1892-93: 13, 1893-94: 25 — Clerks - - - -	9,948		10,152	5,978
1892-93: 2, 1893-94: 2 — Hospital Assistants - -	1,200		1,200	1,225
1892-93: 13, 1893-94: 19 — Servants - - -	1,476		1,476	1,014
Contingencies - -	60		60	60
Total Establishment -	12,684	12,888	12,888	8,277
	43,284	43,488	43,488	34,960
Deduct—Contributions from various Native States - - -	*52,129*	*52,333*	*52,333*	*43,628*
Total Foreign Service of the 3rd kind -	*8,845*	*8,845*	*8,845*	*8,668*
Deduct—For rounding -			22,116 *116*	
TOTAL MINOR AGENCIES -	18,665	19,000	22,000	19,124
PAYMENTS TO OFFICERS OF OTHER PROVINCES -	5,000	5,000	10,000	8,188
Deduct—For rounding -	3,28,310 *310*			
TOTAL POLITICAL AGENTS, PROVINCIAL -	3,28,000	3,32,000	3,37,000	3,16,176
Total Political Agents -	5,66,000	5,65,000	5,74,000	5,41,981
Durbar Presents and Allowances to Vakeels, &c.				
DURBAR PRESENTS, &c., IMPERIAL.				
Durbar Presents and other Charges.				
Aden - - - -	26,300	25,000	30,400	25,444
Carried over -	26,300	25,000	30,400	25,444

25.—POLITICAL—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Durbar Presents and Allowances to Vakeels, &c.—*continued.*				
DURBAR PRESENTS, &c.—IMPERIAL—Brought forward	26,300	25,000	30,400	25,444
Toshakhana Contingencies.				
Aden - - - -	36		36	
Persian Gulf - - - -	2,500	2,000	2,500	
Total Toshakhana Contingencies -	2,536		2,536	
	28,836		32,936	1,544
Add or *Deduct*—For rounding -	164		64	
TOTAL DURBAR PRESENTS AND ALLOWANCES TO VAKEELS, &c., IMPERIAL - - - -	29,000	27,000	33,000	26,988
DURBAR PRESENTS, &c., PROVINCIAL.				
Durbar Presents and other charges - -			5,470	4,534
Remuneration to Court of Elders - -			300	...
Toshakhana Contingencies.				
Commissioner in Sindh - -			2,000	1,042
Bombay - - - -			3,000	
	12,100		10,770	
Add or Deduct—For rounding - -	100		230	
TOTAL DURBAR PRESENTS AND ALLOWANCES TO VAKEELS, &c., PROVINCIAL - - - -	11,000	6,000	11,000	5,576
Total Durbar Presents, &c. -	41,000	33,000	44,000	32,564
IMPERIAL.				
Refugees and State Prisoners.				
EX-KING THEEBAW.				
Salaries.				
1 / 1 — Police Officer in charge (250 & L. A. 100)	4,200	4,700	4,200	4,674
Establishment.				
1 / 1 — Interpreter (30) - - -	360		360	...
3 / 3 — Clerks - - - -	1,200		1,200	1,205
4 / 4 — Servants - - -	384		384	384
Household Establishment - -	6,360		9,000	6,[illegible]19
Allowance to Civil Surgeon - -	1,200		1,200	1,100
Do. to Hospital Assistant -	120		120	120
Police Guards - - -	1,814		1,813	1,813
1 / 1 — Lady Teacher (100) - -	1,200		1,200	...
Total Establishment -	12,638	10,900	15,277	10,841
Special Charges.				
Special Allowance to ex-King Theebaw -	1,200	1,200	1,200	1,200
Allowances.				
House-rent Allowance to Officers - -	...		600	600
Travelling Allowance - - -	50		200	27
Total Allowances -	50	600	800	627
Supplies and Services.				
Household Charges - - -	17,400	17,600	20,800	16,016
Contingencies.				
Postage Charges - - -	10		15	5
Telegram Charges - - -	40		50	27
Rent - - - -	1,921		1,920	1,921
Rates and Taxes - - -	32		8	...
Miscellaneous Office Expenses - -	70		200	50
Total Contingencies -	2,073	2,000	2,193	2,003
TOTAL EX-KING THEEBAW -	37,561	37,000	44,470	35,361
OTHER CHARGES.				
Exceeding Rs. 5,000 per annum - -	60,000	73,000	...	60,000
Not exceeding Rs. 5,000 per annum -	11,851			14,251
Shah Gazi Wali Muhammad and Shir Ali nephew of the Sartiff - -	...	1,956	7,930	19,174
Sardar Hashim Khan and followers - -	74,476	74,476	600	1,472
Other Minor Charges - - -	2,112	1,568	...	...
TOTAL OTHER CHARGES -	1,48,439	1,51,000	8,530	94,897
Total Refugees and State Prisoners -	1,86,000	1,88,000	53,000	1,30,258

25.—POLITICAL—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Expenditure against the Revenues of Berbera and Bulhar. (*a*)				
		POLITICAL.				
		Salaries.				
		Pay of Assistant Political Resident transferred from Political Agents—Aden (page 132) - - -	8,400	8,400	8,400	8,567
1	1	Deputy Assistant Political Agent (250)	3,000	3,000	3,600	3,683
		Total Salaries -	11,400	11,400	12,000	12,250
		Establishment.				
		Residency Establishment.				
4	4	Clerks - - - -	4,920		4,800	4,770
2	2	Interpreters - - -	960		960	480
2	2	Dragomans - - -	1,500		1,500	1,500
3	3	Servants - - -	504		504	501
61	61	Stipendiaries - - -	15,000		15,000	13,173
2	2	Kazis - - - -	480		480	480
8	8	Custodians S. Coast - -	960		960	880
		Survey Establishment - -			...	11,964
		Total Establishment -	24,324	22,200	24,204	33,748
		Allowances.				
		Travelling Allowance to Officers - -	700	700	700	902
		Do. to Establishment -	300	300	300	425
		Total Allowances -	1,000	1,000	1,000	1,327
		Supplies and Services.				
		Petty Repairs - - -	...	...	...	1
		Purchase of books - - -	...	...	...	...
		Durbar Presents - - -	1,800	...	1,800	763
		Maintenance of Prisoners - -	1,200	...	1,200	527
		Total Supplies and Services -	3,000	2,400	3,000	1,291
		Special Charges.				
		Somali Coast Survey - - -	...	11,000	...	8,019
		Peace Conference Charges - -	...	...	...	...
		Flag Staff at Berbera - - -	300	...	...	...
		Total Special Charges -	300	11,000	...	8,019
		Contingencies.				
		Purchase of Furniture - - -	...		136	...
		Postage Charges - - -	...		...	50
		Miscellaneous Office Expenses - -	1,200		1,200	838
		Total Contingencies -	1,200	1,000	1,336	888
		TOTAL POLITICAL -	41,224	49,000	41,540	57,523
		CONSERVANCY.				
12	12	Sweepers - - - -	2,160		2,160	2,160
3	3	Peons - - - -	696		696	608
		Purchase of Conservancy Carts - -			...	
		Contingencies - - - -	600		600	191
		TOTAL CONSERVANCY -	3,456	3,000	3,456	2,959
		CUSTOMS.				
		Establishment.				
3	3	Clerks - - - -	3,240		3,000	3,156
8	8	Servants - - -	1,380		1,380	1,371
		Total Establishment -	4,620		4,380	4,527
		Allowances.				
		Allowances - - - -	108		108	56
		Contingencies.				
		Purchase of Furniture - - -	...		260	...
		Contingencies - - -	342		240	132
		TOTAL CUSTOMS -	5,070	4,900	4,988	4,715
		JUDICIAL.				
		Contingencies - - -	330		146	...
		ZARIBA ESTABLISHMENT.				
4	4	Clerks - - -	1,320		1,320	1,320
3	3	Weighmen - - -	522		522	416
4	4	Servants - - -	642		642	709
		Scales and weights - -	...		150	...
		Contingencies - - -	565		480	416
		TOTAL ZARIBA ESTABLISHMENT -	3,049	3,000	3,114	2,861
		Carried over -	53,129	59,900	53,244	68,093

(*a*) Expenditure controlled by the Political Resident, Aden.

25.—POLITICAL—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Expenditure against the Revenues of Berbera and Bulhar—*continued.*				
		Brought forward -	53,129	59,900	53,244	68,058
		POLICE.				
		Establishment.				
3	3	Jemadars - - -	1,260		1,260	1,162
10	10	Havildars - - -	2,179		2,179	2,087
61	61	Constables - - -	10,660		10,660	10,715
		Karam Police New Lines.				
		Allowances - -	72		72	297
		Supplies and Services (Clothing) -	799		799	1,162
		Contingencies - -	760		760	610
		Maintenance of Criminal Prisoners -	3,000		3,000	2,761
		New Mounted Police.				
1	1	Jemadar, at 45 per month -	540		540	495
25	25	Sowars at 30 do. - -	8,813		8,813	8,212
		Allowances - - -	...			...
		Clothing - - -	226		108	...
		Contingencies - - -	100		747	98
		Ammunition for practice - -	...		...	...
		TOTAL POLICE - -	28,409	27,000	28,938	27,599
		PUBLIC AND WATER WORKS.				
		Establishment.				
6	6	Artificers, Turncocks, etc. - -	2,832		2,832	2,254
	5	Servants and Gardeners - -	720		720	480
		Total Establishment -	3,552	2,300	3,552	2,734
		Contingencies.				
		Contingent charges - -	1,000	200	1,000	260
		Special Charges.				
		Horticulture and Forest - -	500	500	500	
		TOTAL PUBLIC AND WATER WORKS -	5,052	3,000	5,052	2,994
		MEDICAL.				
		Salaries.				
1	1	Hospital Assistant (60) - -	720	720	720	397
		Establishment.				
3	3	Servants, etc. - - -	264		264	255
1	1	Vaccinator - - -	300		300	300
		Total Establishment -	564	500	564	555
		Allowances.				
		Allowance to Hospital Assistants -	60	60	60	20
		Carriage Allowances to Hospital Assts. -	120	120	120	...
		Total Allowances -	180	180	180	20
		Supplies and Services.				
		Dispensaries and Furniture - -	...	...	...	...
		Supply of Medicine - -	500	300	500	415
		Dieting Patients and Employés -	...	...	...	15
		Total Supplies and Services -	500	300	500	430
		Contingencies.				
		Contingencies - - -	150		150	135
		Treatment of Small-pox Patients -	720		720	7
		Total Contingencies -	870	800	870	142
		TOTAL MEDICAL -	2,834	2,500	2,834	1,544
		MARINE.				
		Establishment.				
1	1	Harbour Master (50) - -	600		600	600
5	5	Light House Establishment - -	1,140		1,140	1,082
8	8	Water Police - - -	1,430		1,430	1,428
		Total Establishment -	3,170	3,100	3,170	3,110
		Repairs to Boats, etc. - - -	50	50	50	...
		Subsidy for Steam Communication with Somali Coast	3,100	3,100	3,100	3,100
		Contingencies - - - -	892	750	752	412
		TOTAL MARINE -	7,212	7,000	7,072	6,622
		Carried over -	96,636	99,400	97,140	1,06,817

25.—POLITICAL—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Expenditure against the Revenues of Berbera and Bulhar—*continued.*				
		Brought forward -	96,636	99,400	97,140	1,06,817
		EDUCATION.				
		School Master - - - -	480		480	315
		Contingencies - - - -	144		144	1
		TOTAL EDUCATION -	624	500	624	316
		AGRICULTURAL EXPERIMENTS - -	...	...	...	302
		MISCELLANEOUS.				
		Survey of Lahadu Zaila and Biya Kabobo triangle	...		1,000	...
		Relief of Sufferers from Fire - -	...		...	...
		Refunds - - - -	10,780		10,180	8,436
		Miscellaneous and Unforeseen Charges -	...		...	348
		Other Miscellaneous Charges - -	600		600	...
		Secret-Service Expenditure - -	500		500	..
		TOTAL MISCELLANEOUS -	11,880	10,100	12,280	8,784
			1,09,140		1,10,044	
		Deduct—For rounding -	*140*		*44*	
		Total Expenditure against the Revenues of Berbera and Bulhar -	1,09,000	1,10,000	1,10,000	1,16,219
		Expenditure against the Revenues of Zaila. (*a*)				
		POLITICAL.				
		Salaries.				
1	1	Pay of Assistant Political Resident transferred from Political Agent, Aden (page 132) - - -	8,400	8,400	8,400	8,424
		Establishment.				
1	1	Dragoman - - - -	480		480	440
35	35	Akils (Stipendiaries) - -	8,400		8,400	6,896
1	1	Kazi (Religious Judge) - -	600		600	863
2	2	Boatmen - - - -	420		420	398
7	7	Peons and other Servants - -	636		636	372
		Total Establishment -	10,536	9,000	10,536	8,969
		Allowances - -	500	500	500	592
		Supplies and Services.				
		New Flagstaff - - -				78
		Durbar Presents - - -	1,800		1,800	1,025
		Maintenance of Prisoners - -	600		600	274
			2,400	2,000	2,400	1,377
		Contingencies - -	2,572	1,800	1,800	1,861
		TOTAL POLITICAL -	24,408	21,700	23,636	21,223
		CUSTOMS.				
		Establishment.				
2	2	Clerks - - - -	2,520		2,400	2,027
3	3	Servants - - -	564		564	564
		Total Establishment -	3,084		2,964	2,591
		Contingencies.				
		Clothing to Peons - -	21		21	48
		Other charges - - -	600		240	210
		Total Contingencies -	621		261	258
		TOTAL CUSTOMS -	3,705	3,300	3,225	2,849
		POLICE.				
		Establishment.				
		Boladya Police - - -				3,733
37	37	Jemadars, Havildars and Constables -				3,538
		Allowances - - -				...
		Total Establishment -	7,399		7,399	7,271
		Supplies and Services.				
		Clothing - - -	495		495	292
		Maintenance of Criminal Prisoners -	500		500	389
		Total Supplies and Stores -	995		995	681
		Contingencies.				
		Mounted Police Establishment -				
		Sowars - - -				
		Contingencies - - -				
		Total Contingencies -	1,000		1,000	829
		TOTAL POLICE -	9,394	9,000	9,394	8,781
		Carried over -	37,507	34,000	36,255	32,853

(*a*) Expenditure controlled by the Political Resident, Aden.

25.—POLITICAL—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Expenditure against the Revenues of Zaila—*contd.*				
Brought forward -	37,507	34,000	36,255	32,853
MARINE.				
Supplies and Services - -	300	300	300	537
Contingencies - - - -				38
MEDICAL.				
Civil Allowance to Hospital Assistants - -	60		60	58
Supply of Medicines - - - -	500		500	...
Contingencies - - - -	...		...	414
TOTAL MEDICAL -	560	1,500	560	472
MISCELLANEOUS.				
Establishment (for Custody of Arms).				
Numbers. 1892-93. 1893-94.				
1 1 Custody Clerk - - -	240		240	240
1 1 Servant - - -	180		180	180
Total Establishment -	420		420	420
Contingencies - - - -	60		60	51
TOTAL MISCELLANEOUS -	480	500	480	471
CONSERVANCY.				
Numbers. 1892-93. 1893-94.				
1 1 Lamp-lighter and Slaughter-House-keeper	120		120	120
5 5 Servants - - -	900		900	472
Contingencies - - -	300		240	218
TOTAL CONSERVANCY -	1,320	1,200	1,260	810
REFUNDS - - - -	400	500	400	86
	40,567		39,255	
Add or Deduct—For rounding -	433		255	
Total Expenditure against the Revenues of Zaila - - -	**41,000**	**38,000**	**39,000**	**35,267**
Miscellaneous.				
MISCELLANEOUS, IMPERIAL.				
Rewards for Intelligence - - -			1,000	...
Demarcation of Boundaries between British Territory and Native States - - - -				24
Other Items - - - -			...	528
TOTAL MISCELLANEOUS, IMPERIAL - -	1,000	1,000	1,000	552
MISCELLANEOUS, PROVINCIAL.				
Rewards for Intelligence - -				...
Demarcation of Boundaries, etc. - -				2,042
Other Items - - - -				1,247
TOTAL MISCELLANEOUS, PROVINCIAL -	12,000	3,000	12,000	3,289
Total Miscellaneous -	13,000	4,000	13,000	3,841

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Preservation and Translation of Ancient Manuscripts - - - -	8,000	8,000	8,000	8,000
Veterinary and Stallion Charges - -	58,000	50,000	23,000	17,480
Census - - - - -	...	10,000	...	1,11,408
TOTAL IMPERIAL -	66,000	68,000	31,000	1,36,888
PROVINCIAL.				
Archæological Department - - -	...	...	...	111
Provincial Museums - - -	27,000	9,000	10,000	8,563
Imperial Institute - - -	...	3,000	...	...
Public Observatories - -	16,000	16,000	16,000	17,198
Donations to Scientific Societies -	5,000	5,000	5,000	4,800
Experimental Cultivation - -	39,000	32,000	39,000	32,525
Public Exhibitions and Fairs - - -	5,000	5,000	2,000	3,000
Veterinary and Stallion Charges - -	71,000	56,000	90,000	68,563
Botanical and other Public Gardens - -	3,000	...	9,000	7,163
Inspector of Factories - - -	20,000	6,000	11,000	589
Census - - - - -	...	...	...	17,000
Gazetteer and Statistical Memoirs - -	...	4,000	16,000	2,217
Registration of Railway Traffic - -	12,000	12,000	13,000	11,679
Provincial Statistics - - -	5,000	5,000	5,000	4,044
Examinations - - - -	1,000	1,000	1,000	1,129
Miscellaneous - - - -	8,000	8,000	8,000	8,745
Refunds - - - - -	...	...	...	94
TOTAL PROVINCIAL -	2,12,000	1,62,000	2,25,000	1,87,420
Carried over	2,78,000	2,30,000	2,56,000	3,24,308

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Brought forward -	2,78,000	2,30,000	2,56,000	3,24,308
Local.				
Provincial Museums - - -	1,000	1,000	1,000	700
Experimental Cultivation - . - -	5 000	17,000	13,000	15,608
Public Exhibitions and Fairs - -	9,000	8,000	9,000	9,355
Veterinary and Stallion Charges - -	32,000	24,000	28,000	19,126
Botanical and other Public Gardens -	12,000	9,000	12,000	6,060
Provincial Statistics - - -	...	...	...	449
TOTAL LOCAL -	59,000	59,000	63,000	51,298
TOTAL -	3,37,000	2,89,000	3,19,000	3,75,606

DETAILS.

Numbers. 1892-93.	Numbers. 1893-94.	Veterinary and Stallion Charges.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		IMPERIAL.	Rs.	Rs.	Rs.	Rs.
		BACTERIOLOGICAL LABORATORY, POONA.				
		Salaries.				
1	1	Bacteriologist - - -	10,200	9,600	9,600	9,285
	1	Clinical Assistant - - -	6,600	...	...	...
1	...	Veterinary Officer - -	...	...	9,000	3,382
...	1	Superintendent, Bacteriological Survey -	8,400	8,600	...	...
		Total Salaries -	25,200	18,200	18,600	12,667
		Establishment.				
1	1	Laboratory Assistant - -	300		300	300
...	3	Clerks - - -	1,740		...	...
6	11	Servants - - -	936		540	540
		Total Establishment -	2,976	1,200	840	840
		Travelling Allowances of the Bacteriological Survey - - -	3,000	300	...	517
		Supplies and Services.				
		Value of, and Freight on, Europe stores -	...	5,000	...	3,456
		Animals, Fodder, etc. - - -	1,200	...	...	...
		Chemicals and Apparatus - - -	500	...	...	...
		Laboratory Expenses - - -	925	...	...	...
			2,625	5,000	...	3,456
		Contingencies.				
		Purchase of Furniture - - -	100	...	...	...
		Water Supply - - -	75	...	...	...
		Miscellaneous Office Expenses - -	360	3,100	3,160	...
			535	3,100	3,160	...
			34,336		22,600	...
		Add or *Deduct* —For rounding - -	*336*		400	...
		TOTAL BACTERIOLOGICAL LABORATORY -	34,000	27,800	23,000	17,480
		Principal, Veterinary College, Bombay (1,000) Local allowance 100 - - -	13,200	13,200	...	...
		Superintendent, Civil Veterinary Department (600), allowance 300 - - -	10,800	9,000	(a)	(a)
			24,000	22,200	...	...
		TOTAL VETERINARY, ETC., CHARGES, IMPERIAL -	58,000	50,000	23,000	17,480

(a) Charges to Provincial.

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Veterinary and Stallion Charges—*continued.*	Budget Estimate, 1893-94. Rs.	Revised Estimate, 1892-93. Rs.	Budget Estimate, 1892-93. Rs.	Accounts, 1891-92. Rs.
		PROVINCIAL.				
		VETERINARY COLLEGE AND SCHOOLS. (*a*)				
		VETERINARY COLLEGE, BOMBAY.				
		Salaries.				
1	...	Principal and Professor, Veterinary Science (900) - - -	(*b*)	(*b*)	10,800	12,787
1	1	Resident Veterinary Officer (300) -	3,600	3,600	3,600	3,208
		Total Salaries -	3,600	3,600	14,400	15,995
		Establishment.				
5	3	Instructors and Lecturers - -	3,960		3,960	3,360
1	1	Clerk - - - -	576		576	524
8	10	Servants - - -	1,032		840	856
—	...	Assistant Veterinary Officers -	900		...	...
			6,468	6,000	5,376	4,740
		Lazaretto Establishment, Sewree.				
	1	Itinerating Veterinary Inspector -	600	...	...	...
	1	Watchman - - -	120	...	...	...
	1	Harbour Veterinary Surgeon -	600	...	...	...
			1,320	...	...	...
		Total Establishment -	7,788	6,000	5,376	4,740
		Allowances.				
		House-rent Allowance - - -	1,020		1,020	885
		Travelling Allowance to Officers - -	980		200	129
		Honorarium to Assistant Veterinary Officer -	...		900	1,143
		Examiner's Fees - - -	300		300	...
		Scholarships - - - -	900		900	900
		Fees payable to Veterinary Surgeons appointed under the Glanders and Farcy Act in Bombay	500		500	165
		Conveyance allowance - - -	180		...	...
		Total Allowances -	3,880	3,000	3,820	3,222
		Special Charges.				
		Bacteriological Laboratory - -	...	1,000	1,000	220
		Supplies and Services.				
		Freight on Europe Stores - -	...		...	1,383
		Library Charges - - -	138		138	348
		Minor Works - - -	...		476	...
		Furniture and Apparatus - -	200		...	...
		Medicines, Chemicals and Instruments -	...		200	36
		Petty Repairs - - -	6		6	...
		Total Supplies and Services -	344	800	820	1,767
		Carried over -	15,612	14,400	25,416	25,944

(*a*) Expenditure controlled by the Director of Public Instruction.
(*b*) Provided under Imperial.

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Veterinary and Stallion Charges—*continued.*	Rs.	Rs.	Rs.	Rs.
		PROVINCIAL—*continued.*				
		Brought forward -	15,612	14,400	25,416	25,944
		Contingencies.				
		Repairs of Furniture - - -	10		10	8
		Peons' Uniforms and Belts - -	...		...	24
		Postage Charges - - -	60		60	66
		Telegram Charges - - -	20		20	20
		Purchase of Furniture - - -	544		336	473
		Water-supply - - -	60		60	30
		Miscellaneous Office Expenses - -	772		472	285
		Total Contingencies -	1,466	1,000	958	906
		TOTAL VETERINARY COLLEGE, BOMBAY	17,078	15,400	26,374	26,850
		VETERINARY CLASS, POONA.				
		Establishment.				
...	...	Veterinary Lecturer, Allowance (120) (Surgeon) - - -	1,440	...	1,440	360
1	1	Superintendent - - -	1,200	...	1,104	1,064
6	6	Servants - - -	540	1,600	540	540
		Total Establishment -	3,180	1,600	3,084	1,964
		Supplies and Services.				
		Supply of Medicines - -	240	200	240	95
		Contingencies.				
		Purchase of Furniture - -	...		...	...
		Peons' Uniforms and Belts - -	5		5	4
		Miscellaneous Expenses - -	120		120	265
			125	200	125	269
		TOTAL VETERINARY CLASS, POONA -	3,545	2,000	3,449	2,328
		PREVENTION OF CATTLE DISEASES.				
		Grants to Veterinary Hospitals and Dispensaries - - -	13,000	2,600	13,000	1,600
			33,623		42,823	
		Deduct—For rounding -	*799*		*823*	
		TOTAL VETERINARY COLLEGE AND SCHOOLS, PROVINCIAL - - -	32,824	20,000	42,000	30,778
		GOVERNMENT BULL AND STATION CHARGES.(a)				
		Salaries.				
		Civil Veterinary Department.				
1	...	Superintendent, Horse-breeding Operations (400) - - -	...	...	4,800	4,800
		Establishment.				
3	4	Clerks - - - -	2,172		2,148	2,377
1	1	Brander - - -	144		144	144
2	2	Servants - - -	168		168	168
4	4	Farriers - - -	1,320		1,320	1,644
6	6	Inspectors - - -	1,860		1,860	1,170
		Total Establishment -	5,664	5,000	5,640	5,103
		Allowances.				
		Travelling Allowance to Superintendent -	2,000		2,000	2,144
		Ditto to Establishment -	1,653		1,725	1,824
		Total Allowances -	3,653	4,000	3,725	3,968
		Supplies and Services.				
		Carriage of Horses - - -	...		...	404
		Purchase of Stallions - - -	6,400		5,603	2,467
		Maintenance of, and Stabling for, Stallions, etc.	20,869		20,960	18,291
		Prizes for Colts and Fillies and rewards for improving breed of cattle - -	...		5,600	2,000
		Total Supplies and Services -	27,269	25,400	32,163	23,162
		Contingencies.				
		Rents - - - -	240		240	240
		Postage Charges - - -	100		100	70
		Telegram Charges - - -	50		50	44
		Carriage of Tents and Records - -	500		10	148
		Purchase of Furniture - - -	45		...	...
		Stationery and other Petty Supplies -	...		...	2
		Miscellaneous Office Expenses - -	655		1,272	248
		Total Contingencies -	1,590	1,600	1,672	752
		TOTAL GOVERNMENT BULL AND STALLION CHARGES	38,176	36,000	48,000	37,785
		TOTAL VETERINARY, ETC., CHARGES, PROVINCIAL -	71,000	56,000	90,000	68,563

(a) Expenditure controlled by the Superintendent, Civil Veterinary Department.

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Veterinary, etc., Charges—*continued.*				
VETERINARY, ETC., CHARGES, LOCAL.				
Government Bull and Stallion Charges - -	32,000	24,000	28,600	19,126
TOTAL IMPERIAL SUB-HEADS -	58,000	50,000	23,000	17,480
TOTAL PROVINCIAL SUB-HEADS -	71,000	56,000	90,000	68,563
TOTAL LOCAL SUB-HEAD - -	32,000	24,000	28,000	19,126
Total Veterinary, etc., Charges -	1,61,000	1,30,000	1,41,000	1,05,169
Public Observatories.				
GOVERNMENT OBSERVATORY, BOMBAY.				
Numbers. 1892-93. 1893-94.				
Salaries.				
1 1 Director (700) - - -	8,400	8,400	8,400	9,263
Establishment.				
8 8 Clerks - - -	5,340	5,268	5,268	5,310
4 5 Servants - - -	504	384	384	384
Temporary Establishment - -	...	120	120	26
Total Establishment -	5,844	5,772	5,772	5,720
Supplies and Services.				
Purchase of Books - - -	278	250	250	315
Value of, and freight on, Stores from England	360	541	635	542
Supply of Medicines - - -	5	6	5	4
Library Charges - - -	...	...	80	...
Total Supplies and Services -	643	797	970	861
Contingencies.				
Postage Charges - - -	50	50	50	1
Telegram Charges - - -	10	10	10	2
Purchase of Furniture - - -	50	80	80	75
Repairs of Furniture - - -	50	20	20	110
Miscellaneous Office Expenses - -	895	871	791	1,166
Total Contingencies -	1,055	1,031	951	1,354
	15,942		16,093	
Add or *Deduct*—For rounding -	58		*93*	
Total Public Observatories -	16,000	16,000	16,000	17,198
Donations to Scientific Societies.				
Royal Asiatic Society - - -	3,600	3,600	3,600	3,600
Sassoon's Mechanics Institute - -	300	300	300	300
Geographical Society - - -	600	600	600	600
Dryan Prasarak Mandali - - -	300	300	300	300
	4,800	4,800	4,800	
Add—For rounding -	200	200	200	
Total Donations to Scientific Societies	5,000	5,000	5,000	4,800
Experimental Cultivation.(*a*)				
EXPERIMENTAL CULTIVATION, PROVINCIAL.				
Numbers. 1892-93. 1893-94.				
EXPERIMENTAL FARMS.				
Salaries.				
1 1 General Superintendent of Farms (500) (*b*) -	6,000	5,400	5,400	
1 1 Superintendent (250) - -	3,000	3,000	3,000	
Total Salaries. -	9,000	8,400	8,400	8,081
Establishment.				
2 2 Assistant Superintendents - -	1,800	1,800	1,800	1,732
3 3 Clerks - - - -	900	900	900	560
5 5 Servants - - -	600	600	600	600
— — Farming Establishment - -	300	300	300	300
Total Establishment -	3,600	3,600	3,600	3,192
Carried over -	12,600	12,000	12,000	11,273

(*a*) Expenditure controlled by the Director of Land Records and Agriculture.
(*b*) Rupees 100 per month are provided under "22.—Education, College of Science," page 112.

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Experimental Cultivation—*continued.*				
Brought forward -	12,600	12,000	12,000	11,273
Allowances.				
Horse Allowance - - -	300		300	300
Travelling Allowance - - -	1,700		1,900	1,334
Conveyance Allowance - - -			240	240
Total Allowances -	2,000	2,000	2,440	1,874
Supplies and Services.				
Purchase of Books - - -	150	150	150	200
Cultivation Charges - - -	12,300	12,500	12,500	12,114
Petty Construction - - -	500	500	500	900
Dairy Experiments - - -	...	...	...	3,565
Purchase of live stock - - -	600	600	600	...
Total Supplies and Services -	13,550	13,750	13,750	16,779
Contingencies.				
Carriage of Tents and Records - -	100	100	100	...
Rent - - - -	122	122	122	122
Postage Charges - - -	100	80	130	71
Telegram Charges - - -	20	15	60	9
Stationery and other Petty Supplies -	...	...	...	91
Water-supply - - -	200	...	...	184
Purchase of Furniture - - -	150	200	200	50
Repairs of Furniture - - -	25	...	...	...
Peons' Uniforms and Belts - -	11	...	...	9
Miscellaneous Office Expenses - -	160	160	160	76
Total Contingencies -	888	677	772	612
	29,038		28,962	
Lump alteration - - -	*288*		*212*	
TOTAL EXPERIMENTAL FARMS -	28,750	28,427	28,750	30,538
AGRICULTURAL EXPERIMENTS - - -	10,250	3,573	10,250	1,987
TOTAL EXPERIMENTAL CULTIVATION, PROVINCIAL -	39,000	32,000	39,000	32,525
EXPERIMENTAL CULTIVATION, LOCAL - -	5,000	17,000	13,000	15,608
Total Experimental Cultivation -	44,000	49,000	52,000	48,133
Inspector of Factories.				
Salaries.				
Inspector of Factories - -			10,000	...
Establishment.				
Servant - - - -	(a)		120	120
Allowances.	14,940			
Conveyance Allowance - - -			600	450
Travelling Allowance to Officers - -			...	...
Total Allowances -			600	450
Contingencies - -	...		50	19
	14,940		10,770	
Lump provision for fees and travelling allowances to medical Joint Inspector - -	5,000		...	
Add—For rounding -	60		230	
Total Inspector of Factories -	20,000	6,000	11,000	589

Numbers. 1892-93.	Numbers. 1893-94.
1	1

(a) Details not available.

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Numbers. 1892-93	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
		Registration of Railway Traffic.	Rs.	Rs.	Rs.	Rs.
		BOMBAY.				
		Establishment.				
7	17	Clerks - - - -	5,880	5,880	5,880	4,868
3	3	Servants - - -	288	288	288	272
			6,168	6,168	6,168	5,140
		Allowances.				
		Travelling Allowances - -	100	100	100	...
		Contingencies.				
		Purchase of Furniture - -	...	...	...	145
		Rent - - - -	180	180	180	180
		Postage Charges - - -	100	100	100	100
		Telegram Charges- - -	45	45	50	...
		Peons' Uniforms and Belts - -	25	25	20	27
		Miscellaneous Office Expenses -	250	250	250	313
			600	600	600	765
		TOTAL BOMBAY - -	6,868	6,868	6,868	5,905
		PUNJAB.				
		Postage Charges - - -			66	10
		Telegram Charges- - -			...	..
		Miscellaneous Office Expenses -			...	16
		TOTAL PUNJAB - -	66	66	66	26
		MADRAS.				
5	5	Statistical Clerks - - -	1,320	1,320	1,320	1,345
		Miscellaneous Office Expenses -	120	120	120	187
		Postage Charges - - -	...	...	...	30
		Travelling Allowances to Establishment-	...	...	...	...
		Purchase of furniture - -	...	...	...	4
		TOTAL MADRAS - -	1,440	1,440	1,440	1,566
		CENTRAL PROVINCES.				
6	6	Clerks - - - -	2,520	2,520	2,520	2,126
		Rent - - - -	240	240	...	240
		Postage Charges - - -	20	20	...	20
		Purchase of Furniture - -	...	...	...	74
		Miscellaneous Office Expenses -	120	120	360	342
		TOTAL CENTRAL PROVINCES -	2,900	2,900	2,880	2,802
		BENGAL.				
1	1	Clerk - - - -	348	348	348	316
		Miscellaneous Office Expenses -	12	12	12	2
		TOTAL BENGAL - -	360	360	360	318
		SINDH.				
		Allowance to a Clerk of the Customs Department at Rs. 81 per month -	972	972	972	972
		Postage - - - -	100	100	...	36
		Telegram Charges - - -				30
		Miscellaneous Office Expenses -	...	...	...	24
		TOTAL SINDH - -	1,072	1,072	972	1,062
			12,706		12,586	
		Add or *Deduct*—For rounding -	*706*		414	
		Total Registration of Railway Traffic -	12,000	12,000	13,000	11,679

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Provincial Statistics.				
PROVINCIAL STATISTICS, PROVINCIAL.				
PRESIDENCY PROPER.				
Clerks - - - -	1,240	1,240	1,240	864
Peons - - - -	500	500	500	476
Travelling Allowance to Establishment -	...	...	...	50
Contingencies - - - -	260	260	260	120
TOTAL -	2,000	2,000	2,000	1,510
Establishment in connection with the Punjab Government's Traffic at Sukkar - -	564	528	528	647
Allowance to a Clerk for clerical work -	180	120	120	...
Contingencies - - - -	24	24	24	177
TOTAL -	768	672	672	824
LAND TRADE RETURNS IN SINDH.				
Collector of Karachi.				
1 / 1 Clerk - - -	600	600	600	
Shikarpur.				
Clerks (15) - - -	...	...	...	
Collector of Customs, Karachi.				
1 / 1 Clerk at 50 per month - -	600	600	600	
1 / 1 Compiler at 25 per month - -	300	300	300	
Allowance to a Compiler at 25 per month	300	300	300	
Postage - - -	60	60	60	
Telegram charges - - -	10	10	10	
TOTAL LAND TRADE RETURNS IN SINDH	1,870	1,870	1,870	1,710
	4,638	4,542	4,542	
Add—For rounding -	362	458	458	
TOTAL PROVINCIAL STATISTICS, PROVINCIAL -	5,000	5,000	5,000	4,044
DITTO DITTO, LOCAL -	...	...	...	449
Total Provincial Statistics -	5,000	5,000	5,000	4,493
Miscellaneous.				
REPORTER ON THE NATIVE PRESS.				
Salaries.				
1 / 1 Reporter (350) - -	4,200	4,200	4,200	4,463
Establishment.				
6 / 6 Clerks - - - -	3,360	3,300	3,300	3,343
1 / 1 Servant - - -	120	120	120	120
Total Establishment -	3,480	3,420	3,420	3,463
Supplies and Services.				
Subscriptions to Newspapers and Periodicals -	745	745	745	745
Contingencies.				
Peons' Uniforms and Belts - -	...		10	...
Repairs of Furniture - - -	...		10	...
Postage Charges - - -	30		30	20
Stationery and other Petty Supplies- -	...		...	...
Miscellaneous Office Expenses - -	45		25	54
Total Contingencies -	75	75	75	74
	8,500	8,440	8,440	
Deduct—For rounding -	500	440	440	
Total Miscellaneous -	8,000	8,000	8,000	8,745

Numbers: 1892-93 / 1893-94.

27.—TERRITORIAL AND POLITICAL PENSIONS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Territorial and Political Pensions - -	8,36,000	8,37,000	8,77,000	7,62,047
Charitable Allowances - - -	3,000	3,000	3,000	...
TOTAL -	8,39,000	8,40,000	8,80,000	7,62,047

DETAILS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Territorial and Political Pensions.				Rs.
NAGPUR FAMILY.	Rs.	Rs.	Rs.	
Not exceeding Rs. 5,000 per annum - -	1,028	1,028	1,028	1,528
Carried over .	1,028	1,028	1,028	1,528

27.—TERRITORIAL AND POLITICAL PENSIONS—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Territorial and Political Pensions—*continued.*				
Brought forward -	1,028	1,028	1,028	1,528
PESHWA PENSIONS.				
Not exceeding Rs. 5,000 per annum - -	4,683	4,683	4,843	4,958
DELHI PENSIONS.				
Not exceeding Rs. 5,000 per annum - -	1,500	1,500	1,350	1,237
DHAMADHARE FAMILY.				
Not exceeding Rs. 5,000 per annum - -	1,180	1,180	1,180	1,180
ANGRIA FAMILY.				
Exceeding Rs. 5,000 per annum - -	7,200	56,860	...	...
MANOJIRAO RAGHOGIRAO ANGRIA.				
Not exceeding Rs. 5,000 per annum - -	4,842	5,130	6,179	6,291
TOTAL ANGRIA FAMILY - -	12,042	61,990	6,179	6,291
JADHAV FAMILY.				
Not exceeding Rs. 5,000 per annum - -	684	684	720	716
BHALDAR FAMILY.				
Not exceeding Rs. 5,000 per annum - -	384	384	384	288
DESHMUKH FAMILY.				
Not exceeding Rs. 5,000 per annum - -	908	908	908	907
REFUGEES AND STATE PRISONERS.				
Exceeding Rs. 5,000 per annum—				
Shahaji Bhosle - - - -	...	2,123	8,400	8,400
Not exceeding Rs. 5,000 per annum - -	...	35	600	400
TOTAL REFUGEES AND STATE PRISONERS -	...	2,158	9,000	8,800
PATWARDHAN FAMILY.				
Not exceeding Rs. 5,000 per annum - -	3,210	3,210	3,210	3,555
RAJE BAHDUR FAMILY.				
Not exceeding Rs. 5,000 per annum - -	2,225	2,225	2,225	2,225
PEINT PENSIONS.				
Not exceeding Rs. 5,000 per annum - -	2,569	2,569	2,569	2,718
FAMILY OF SHER KHAN DINAMIA.				
Not exceeding Rs. 5,000 per annum - -	320	320	320	320
FAMILY OF BARAMIA, LATE KAZI OF VIRAMGAM.				
Not exceeding Rs. 5,000 per annum - -	400	400	400	400
FAMILY OF JESURKHAN, JAMBHAL.				
Not exceeding Rs. 5,000 per annum - -	400	400	400	400
SURAT NAWAB'S FAMILY.				
Exceeding Rs. 5,000 per annum—				
Ziaulnissa Begum - - -	47,000	47,000	47,000	47,000
Mir Zulfikar Ali Khan Wallad Jaffer Ali Khan Saheb - - -	6,000	6,000	6,000	6,000
Khan Bahadur Mir Ghulam Baba Khan, on behalf of children of the late Rahimat-un-nissa Begum	10,000	10,000	10,000	10,000
Investment into Trust Fund, until the death of Ziaulnissa Begum, for the benefit of the descendants of the Nawab of Surat - -	37,000	37,000	37,000	33,917
Total exceeding Rs. 5,000 per annum - -	1,00,000	1,00,000	1,00,000	96,917
Not exceeding Rs. 5,000 per annum - -	850	850	982	955
TOTAL SURAT NAWAB'S FAMILY - -	1,00,850	1,00,850	1,00,982	97,872
NAJMUDIN KHAN'S FAMILY.				
Exceeding Rs. 5,000 per annum—				
Mir Ajmudin Kamrudin - - -	7,291	7,291	7,291	7,899
MANDVI RAJA'S FAMILY.				
Not exceeding Rs. 5,000 per annum -	2,700	2,800	2,700	2,600
KIRPARAM'S FAMILY.				
Not exceeding Rs. 5,000 per annum - -	3,393	3,393	3,393	2,545
FAMILY OF THE LATE NAWAB OF BROACH.				
Not exceeding Rs. 5,000 per annum - -	4,795	4,795	5,188	4,681
NAIKRA FAMILY PENSIONS.				
Not exceeding Rs. 5,000 per annum - -	500	500	500	522
SAWNUR DIVAN'S FAMILY.				
Not exceeding Rs. 5,000 per annum - -	225	375	225	150
MANDARGIR FAMILY.				
Not exceeding Rs. 5,000 per annum - -	216	290	216	131
FAMILY OF THE NAWAB OF BEDNUR.				
Not exceeding Rs. 5,000 per annum - -	1,200	1,200	1,200	1,250
OUDH ROYAL FAMILY.				
Not exceeding Rs. 5,000 per annum - -	120	120	120	60
NIZAMUT PENSIONS, BENGAL.				
Exceeding Rs. 5,000 per annum—				
Nawab Shamsi Johan Begum - -	45,888	45,888	45,888	45,888
Not exceeding Rs. 5,000 per annum - -	936	936	936	936
TOTAL NIZAMUT PENSIONS, BENGAL -	46,824	46,824	46,824	46,824
Carried over -	1,99,647	2,52,077	2,03,355	2,00,057

27.—TERRITORIAL AND POLITICAL PENSIONS—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Territorial and Political Pensions—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward -	1,99,647	2,52,077	2,03,355	2,00,057
MATAVADDAVLA'S FAMILY UNDER 3RD OUDH LOAN (OUDH WASIKA PENSIONS.)				
Exceeding Rs. 5,000 per annum—				
Nawab Ara Begum - - -	8,897	8,897	8,897	9,590
Sardar Ara Begum - - -	8,897	8,897	8,897	9,590
Safia Khanum - - -	26,691	26,691	26,691	29,111
Total exceeding Rs. 5,000 per annum -	44,485	44,485	44,485	48,291
Not exceeding Rs. 5,000 per annum - -	11,777	11,777	11,777	12,133
TOTAL MATAVADDAVLA'S FAMILY, ETC. -	56,262	56,262	56,262	60,424
TANJORE PENSIONS.				
Not exceeding Rs. 5,000 per annum - -	1,944	1,944	1,944	1,844
THOKE FAMILY.				
Not exceeding Rs. 5,000 per annum - -	2,304	2,304	2,304	2,206
SUMANT FAMILY.				
Not exceeding Rs. 5,000 per annum - -	1,536	1,536	1,536	1,584
YEMEN STIPENDIARIES.				
Exceeding Rs. 5,000 per annum—				
Sultan Fadilbin Ali Mohsin - - -	42,830	42,830	42,830	42,830
Not exceeding Rs. 5,000 per annum - -	8,917	8,917	8,917	6,856
TOTAL YEMEN STIPENDIARIES. -	51,747	51,747	51,747	49,686
HEADS OF TRIBES AT ADEN.				
Not exceeding Rs. 5,000 per annum - -	6,025	6,025	6,025	5,376
ARKOT FAMILY PENSIONS.				
Exceeding Rs. 5,000 per annum—				
Ghosia Begum Saheba - - -	...	...	42,400	...
NIPANI ESTATE PENSIONS.				
Not exceeding Rs. 5,000 per annum - -	1,000	1,000	1,000	1,250
NAGAR PARKAR RANA FAMILY.				
Not exceeding Rs. 5,000 per annum - -	372	372	372	332
SATARA PENSIONS.				
Exceeding Rs. 5,000 per annum—				
Rajaram Bhosle - - - -	30,000	37,500	30,000	22,500
Not exceeding Rs. 5,000 per annum - -	34,807	34,580	36,014	35,296
TOTAL SATARA PENSIONS -	64,807	72,080	66,014	57,796
AFGHAN REFUGEES.				
Exceeding Rs. 5,000 per annum—				
Sardar Sher Ali Khan, *ex*-Wali of Kandahar -	...	...	60,000	...
Not exceeding Rs. 5,000 per annum - -	...	...	14,251	...
TOTAL AFGHAN REFUGEES -	(*a*)	(*a*)	74,251	(*a*)
PENSIONS GRANTED ON THE CONQUEST OF SINDH.				
Exceeding Rs. 5,000 per annum—				
His Highness Mir Shah Nawaz Khan - -	18,000	18,000	18,000	18,000
His Highness Mir Abdul Husein Khan -	9,600	9,600	9,600	9,600
Widow of His Highness Mir Husein Ali Khan -	9,600	9,600	9,600	9,600
His Highness Mir Nur Muhammad Khan -	26,400	26,400	26,400	26,400
Mir Gulam Muhammad Khan - -	10,800	10,800	10,800	10,993
His Highness Husein Ali Khan - -	36,000	36,000	36,000	36,000
Mir Ali Nurad Khan - - -	66,130	...	...	...
His Highness Mir Fateh Khan - -	24,000	24,000	24,000	24,000
Mir Ali Murad Khan - - -	...	...	...	5,806
Mir Ali Madat Khan - - -	11,400	11,600	9,600	9,600
Mir Rustam Khan - - -	16,800	16,800	...	...
Mir Imam Baksh - - - -	...	...	16,800	16,993
Mir Maharah Khan - - -	12,000	18,200	...	...
Mir Gulam Alla Khan - - -	9,600	9,600	9,600	12,187
Mir Shah Muhammad Khan - - -	9,120	9,120	9,120	12,773
Mir Gulam Shah, the adopted son of the late Mir Khan Muhammad - - -	...	2,400	...	...
Total exceeding Rs. 5,000 per annum -	2,59,450	2,02,120	1,79,520	1,91,952
Not exceeding Rs. 5,000 per annum - -	92,616	90,200	90,085	91,602
TOTAL PENSIONS GRANTED ON THE CONQUEST OF SINDH	3,52,066	2,92,320	2,69,605	2,83,554
Carried over -	7,37,710	7,37,667	7,76,815	6,64,109

(*a*) Transferred to "25—Political."

27.—TERRITORIAL AND POLITICAL PENSIONS—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Territorial and Political Pensions—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward -	7,37,710	7,37,667	7,76,815	6,64,109
SHAHAGAZI FAMILY PENSIONS.				
Not exceeding Rs. 5,000 per annum - -	2,760	1,840	...	...
Ex-ROYAL FAMILY, BURMA.				
Not exceeding Rs. 5,000 per annum - -	...	...	...	300
MISCELLANEOUS.				
Exceeding Rs. 5,000 per annum—				
Shambusingh Amirsing - - -	7,195	7,195	7,195	7,195
Bapumia Shermia - - - -	6,000	6 000	6,000	6,000
Nawab Mujand Dowla - - -	6,000	6,000	6,000	6,000
Mr. Michael DeLima D'Souza - -	7,000	7,000	7,000	7,000
His Highness Aga Sultan Muhammad Shah -	12,000	12,000	12,000	12,000
Mir Tharo Khan - - - -	9,000	9,000	9,000	9,000
Total exceeding Rs. 5,000 per annum -	47,195	47,195	47,195	47,195
Not exceeding Rs. 5,000 per annum - -	49,143	50,298	53,398	50,443
TOTAL MISCELLANEOUS - -	96,338	97,493	1,00,593	97,638
	8,36,808		8,77,408	
Deduct—For rounding -	*808*		*408*	
Total Territorial and Political Pensions -	**8,36,000**	**8,37,000**	**8,77,000**	**7,62,047**

28.—CIVIL FURLOUGH AND ABSENTEE ALLOWANCES.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Allowances - - - -	**2,000**	**3,000**	**2,000**	**532**

29.—SUPERANNUATION ALLOWANCES AND PENSIONS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
Imperial Marine Department Pensions -	61,000	59,000	...	...
Pensions of the Military Fund - -	13,000	11,000	34,000	32,306
Pensions of the Bombay Civil Fund - -	...	1,000	4,000	3,200
Refunds - - - - -	...	...	...	367
TOTAL IMPERIAL - - -	74,000	71,000	38,000	35,873
PROVINCIAL.				
Superannuation and Retired Allowances -	15,90,000	15,55,000	15,30,000	15,00,900
Compassionate Allowances - - -	38,000	40,000	41,000	39,305
Gratuities - - - -	12,000	11,000	10,000	11,690
Refunds - - - - -	1,000	1,000	1,000	1,533
TOTAL PROVINCIAL - - -	16,41,000	16,07,000	15,82,000	15,53,428
LOCAL.				
Superannuation and Retired Allowances -	1,000	1,000	3,000	2,456
TOTAL -	**17,16,000**	**16,79,000**	**16,23,000**	**15,91,757**

29.—SUPERANNUATION ALLOWANCES AND PENSIONS—*continued.*

Details.	Budget Estimate, 1892-93.	Lapsed since the date of framing the Budget Estimate, 1892-93.	Amount payable in 1893-94.	*Add*—New Pensions and Allowances granted since the date of last Estimate.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Accounts, 1891-92.
Superannuation and Retired Allowances.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUPERANNUATION, ETC., ALLOWANCES, PROVINCIAL.							
Departments.							
Land Revenue	3,26,443	24,278	3,02,165	29,509	3,31,674		
Revenue Survey	53,786	5,808	47,978	11,726	59,704		
Opium	2,913	...	2,913	330	3,243		
Salt	43,736	2,538	41,198	8,639	49,837		
Stamps	4,212	...	4,212	1,164	5,376		
Excise	4,494	353	4,141	1,255	5,396		
Customs	54,433	8,012	46,421	1,284	47,705		
Assessed Taxes	3,200	...	3,200	150	3,350		
Forest	9,297	822	8,475	2,550	11,025		
Registration	28,858	2,377	26,481	1,097	27,578		
Post Office	39,036	2,957	36,079	7,271	43,350		
Telegraph	23,372	1,055	22,317	13,530	35,847		
Mint	13,193	3,487	9,706	...	9,760		
General Administration	1,08,737	9,017	99,720	11,251	1,10,971		
Law and Justice—							
Courts of Law	1,90,194	27,053	1,63,141	10,496	1,73,637		
Jails	7,142	2,003	5,139	1,443	6,582		
Police	2,72,592	21,309	2,51,283	37,503	2,88,786		
Marine	1,970	...	1,970	...	1,970		
Education	47,244	2,014	45,230	6,437	51,667		
Ecclesiastical	84	42	42	...	42		
Medical	21,129	2,204	18,925	10,090	29,015		
Political	46,125	1,248	44,877	12,146	57,023		
Scientific and other Minor Departments	1,878	...	1,878	48	1,926		
Stationery and Printing	9,081	1,977	7,104	1,143	8,247		
Miscellaneous	2,537	764	1,773	...	1,773		
Public Works	1,71,494	24,665	1,46,829	13,161	1,59,990		
Railways	19,203	733	18,470	7,385	25,855		
	15,06,383	1,44,716	13,61,667	1,89,608	15,51,275		
Add—For expected increases	23,617				38,725		
TOTAL SUPN., ETC., PROVL.	15,30,000				15,90,000	15,55,000	15,00,900
,, SUPN., ETC., LOCAL	3,000				1,000	1,000	2,456
Total Supn., etc., Allowances	15,33,000				15,91,000	15,56,000	15,03,356
Compassionate Allowances.							
GRANTS-IN-AID OF CHARITABLE FUNDS.							
Wardens' Official Fund	5,928	776	5,152	...	5,152		5,316
Compassionate Allowances	29,268	3,300	25,968	1,126	27,094		26,132
Miscellaneous Allowances and Rewards	5,591	740	4,851	162	5,013		7,857
	40,787	4,816	35,971	1,288	37,259		
Add—For expected increases	213				741		
Total Compassionate Allowances	41,000				38,000	40,000	39,305

30.—STATIONERY AND PRINTING.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Stationery purchased for Central Stores	2,84,000	2,55,000	3,05,000	2,61,017
PROVINCIAL.				
Stationery Office at the Presidency	36,000	27,000	36,000	33,556
Stationery purchased in the country	1,19,000	95,000	...	...
Government Presses	2,98,000	2,84,000	2,90,000	2,72,729
Printing at Private Presses	4,000	4,000	4,000	3,155
Stationery supplied from Central Stores	3,00,000	2,90,000	3,00,000	2,74,004
Refunds	...	...	...	167
		7,00,000		
Lump Deduction		20,000		
TOTAL PROVINCIAL	7,57,000	6,80,000	6,30,000	5,83,611
LOCAL.				
Printing at Private Presses	8,000	5,000	7,000	13,946
TOTAL	10,49,000	9,40,000	9,42,000	8,58,574

30.—STATIONERY AND PRINTING—*continued.*

Numbers. 1892-93	Numbers. 1893-94	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Stationery Office at the Presidency.				
		Establishment.				
18	18	Clerks - - - -	14,760	14,760	14,760	14,684
12	12	Servants - - -	1,536	1,536	1,536	1,506
		Total Establishment -	16,296	16,296	16,296	16,190
		Supplies and Services.				
		Freight, etc., on English Stores - -	2,000	225	2,000	418
		Forwarding Charges - - -	13,000	6,700	12,500	13,256
		Landing Charges - - -	2,000	1,700	2,000	1,137
		Purchase of Books - - -	25	10	25	...
		Total Supplies and Services -	17,025	8,635	16,525	14,811
		Contingencies.				
		Rents - - - -	900	870	900	900
		Postage Charges - - -	250	310	300	197
		Telegram Charges - - -	100	55	100	41
		Purchase of Furniture - - -	50	...	50	...
		Repairs of Furniture - - -	20	2	20	13
		Clothing to Peons - - -	...	103	68	...
		Lighting Charges - - -	100	124	100	109
		Miscellaneous Office Expenses - -	1,300	605	1,300	1,295
		Total Contingencies -	2,720	2,069	2,838	2,555
			36,041		35,659	
		Add or deduct—For rounding -	41		341	
		Total Stationery Office, etc. -	36,000	27,000	36,000	33,556
		Government Presses.				
		GOVERNMENT CENTRAL PRESS, BOMBAY. (a)				
		Salaries.				
1	1	Superintendent (640) - -	7,680	8,482	7,200	8,103
		Establishment.				
3	3	Deputy and Assistant Superintendents -	10,560		10,560	10,560
29	35	Clerks - - -	17,208		15,048	15,064
22	32	Store-keepers, Warehousemen, etc. -	6,276		5,232	4,888
4	4	Lithograph-writers - -	1,596		1,596	1,371
21	21	Examiners - - -	14,520		14,520	14,251
21	21	Readers - - -	4,080		4,080	4,015
3	3	Compositors - - -	720		720	699
301	313	Compositors on Piece-work - -	90,000		84,400	88,370
186	199	Foreman, Printers, and Pressmen - / Rollers, Inklayers, etc. - -	28,944		27,624	27,143
65	71	Book Binders - - -	9,204		8,844	8,724
22	—	Reformatory Boys - -	...		864	533
52	56	Servants and others - -	5,952		5,592	5,563
		Total Establishment -	1,89,060	1,83,000	1,79,080	1,81,187
		Allowances.				
		Overtime Allowance - -	2,400	2,400	2,600	2,236
		Supplies and Services.				
		Purchase of dead Stock - - -	8,596		3,721	1,564
		Purchase of Materials - - -	8,000		7,400	8,033
		Freight and Value of English Stores -	15,500		20,000	8,412
		Forwarding Charges - - -	14,100		14,100	12,775
		Local Purchase of Government Stores, etc. -	2,000		2,000	1,370
		Purchase of an iron safe - - -	...		1,200	...
		Purchase of Books - - -	...		...	8
		Total Supplies and Services -	48,196	33,421	48,421	32,162
		Carried over -	2,47,336	2,27,303	2,37,301	2,23,688

(a) Expenditure controlled by the Secretary to Government, General Department.

30.—STATIONERY AND PRINTING—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Government Presses—*continued.*				
		GOVERNMENT CENTRAL PRESS—Brought forward -	2,47,336	2,27,303	2,37,301	2,23,688
		Contingencies.				
		Rates and Taxes - - -	219		207	138
		Postage Charges - - -	10,000		10,000	10,404
		Telegram Charges - - -	20		20	18
		Water-supply - - -	1,000		1,500	833
		Purchase of Furniture - - -	191		172	139
		Repairs of Furniture - - -	...		95	3
		Peons' Uniforms and Belts - -	...		...	...
		Miscellaneous Office Expenses - -	800		800	168
		Stationery and other Petty Supplies -	...		...	...
		Total Contingencies -	12,230	11,822	12,794	11,703
					2,50,095	
		Deduct—For rounding -			*95*	
		TOTAL GOVERNMENT CENTRAL PRESS -	2 59,566	2,39,125	2,50,000	2,35,391
		HIGH COURT PRESS. (*a*)				
		Salaries.				
		Superintendent (allowance 50) (*b*) -	600	500	600	582
		Establishment.				
9	9	Compositors - - -	2,336		2,336	2,349
2	2	Pressmen - - -	384		384	384
2	2	Rollers - - -	288		288	280
		Piece-work - - -	1,468		1,468	1,393
		Total Establishment -	4,476	4,476	4,476	4,406
		Supplies and Services.				
		Freight and Value of English Stores -	...	4,000	...	...
		Contingencies.				
		Stationery and other Petty Supplies -	100	100	...	109
		Miscellaneous Office Expenses - -	...	...	100	...
		Total Contingencies -	100	100	100	109
					5,176	
		Deduct—For rounding -			*176*	
		TOTAL HIGH COURT PRESS -	5,176	9,076	5,000	5,097
		ALIENATION DEPARTMENT PRINTING PRESS, POONA (*c*) - - - -	1,320	1,300	1,300	1,326
		PRESS OF THE COMMISSIONER IN SINDH. (*d*)				
		Salaries.				
1	1	Superintendent (300) - -	3,600	3,300	3,600	3,600
		Establishment.				
1	1	Assistant Superintendent - -	1,500		1,500	1,500
4	4	Clerks - - - -	1,320		1,320	1,342
1	1	Reader - - - -	480		480	480
24	22	Compositors - - -	9,480		10,320	9,462
9	9	Pressmen - - -	1,812		1,812	2,076
28	28	Rollers - - - -	3,096		3,096	3,140
3	3	Book Binders - - -	456		456	456
9	9	Servants - - -	804		900	900
1	1	Engine Driver - - -	348		312	...
	2	Piece-work (Compositors) - -	840		...	198
		Total Establishment -	20,136	20,196	20,196	19,554
		Allowances.				
		Travelling Allowances - -	...	...	...	98
		Supplies and Services.				
		Cost of Materials and Stock - -				506
		Freight and Value of English Stores -				2,757
		Total Supplies and Services -	3,500	6,723	6,723	3,263
		Carried over {	27,236	30,219	30,519	26,515
			2,66,062	2,49,501	2,56,300	2,41,814

(*a*) Expenditure controlled by the Registrar, High Court, Appellate Side.
(*b*) See foot-note (*a*) on page 77.
(*c*) Expenditure controlled by the Commissioner, Central Division.
(*d*) Expenditure under the control of the Commissioner in Sindh.

30.—STATIONERY AND PRINTING—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Government Presses—*continued.*				
Brought forward -	2,66,062	2,49,501	2,56,300	2,41,814
PRESS OF THE COMMISSIONER IN SINDH.				
Brought forward -	27,236	30,219	30,519	26,515
Contingencies.				
Rates and Taxes - - -	176		20	19
Postage Charges - - -	1,450		1,450	1,415
Telegram Charges - - -	10		8	10
Stationery and other Petty Supplies -	410		862	426
Peons' Uniforms and Belts - -	40		...	28
Repairs of Furniture - - -	70		70	4
Miscellaneous Office Expenses - -	1,590		810	1,599
Purchase of Furniture - - -	100		...	...
Total Contingencies -	3,846	3,220	3,220	3,501
Add—For rounding -			33,739 261	
TOTAL PRESS OF THE COMMISSIONER IN SINDH -	31,082	33,439	34,000	30,016
JAIL PRESS, ADEN. (*a*)				
Numbers. 1892-93. 1893-94.				
1 1 Compositor and Book Binder - -	480	360	360	361
Contingencies - - -	700	700	700	538
TOTAL JAIL PRESS, ADEN -	1,180	1,060	1,060	899
	2,98,324		2,91,360	
Deduct—For rounding -	*324*		*1,360*	
Total Government Presses -	2,98,000	2,84,000	2,90,000	2,72,729
Printing at Private Presses.				
PRINTING AT PRIVATE PRESSES, PROVINCIAL.				
Customs, Salt, Opium and Abkari - -	...	50	...	...
Land Revenue - - - -	1,975	1,975	1,975	1,942
Administration - - - -	200	200	200	105
Law and Justice—Courts of Law - -	425	425	425	216
Ditto Jails - - -	45	45	45	...
Police - - - -	855	1,000	855	892
Miscellaneous - - - -	500	305	500	...
TOTAL PRINTING AT PRIVATE PRESSES, PROVINCIAL -	4,000	4,000	4,000	3,155
PRINTING AT PRIVATE PRESSES, LOCAL. (*b*)				
Administration { Private Presses - -				10,216
Administration { Government Presses -				3,730
TOTAL PRINTING AT PRIVATE PRESSES, LOCAL -	8,000	5,000	7,000	13,946
Total Printing at Private Presses -	12,000	9,000	11,000	17,101

(*a*) Expenditure controlled by the Inspector General of Prisons.
(*b*) Expenditure controlled by the Local Board

30.—STATIONERY AND PRINTING—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Stationery purchased in the Country.	Rs	Rs.	Rs	Rs.
Land Revenue.				
Collectors and Deputy Commissioners - -	53,273	45,273	...	...
Superintendents of Survey - - -	1,700	900	...	...
Superintendent, Photozincographic Office - -	700	700	...	...
Director of Land Records and Agriculture- -	30	30	...	...
Salt.				
Collectors and Assistant Collectors of Salt Revenue -	6,085	4,085	...	...
Excise.				
Collectors - - - -	4,046	3,046	...	...
Customs.				
Collector and Assistant Collectors - -	1,600	1,600	...	...
General Administration.				
Commissioners including Sindh - -	965	965	...	...
Law and Justice.				
District Judges and Special Judge - -	21,089	16,089	...	...
Police.				
District Superintendents - - -	23,495	20,860	...	
Superintendent of Police, Mahikantha - -	500	...	...	...
Ditto ditto Kathiawar - -	1,450	450	...	..
Ditto ditto Palanpur - -	500	...	...	...
Ditto ditto Rewakantha - -	200	...	...	...
Political.				
Political Agents - - - -	3,002	1,002	...	...
	1,18,635			
Add—For rounding -	365			
Total Stationery purchased in the Country-	1,19,000	95,000	(*a*)	(*a*)

(*a*) Shown under different major heads.

32.—MISCELLANEOUS.(*a*)

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Imperial.	Rs.	Rs.	Rs.	Rs.
Charges for Remittance of Treasure - -	17,000	17,000	20,000	17,332
Loss by exchange on local Transaction -	...	...	...	676
Extraordinary Items (Guarantee for the conveyance of Pilgrims from India to Jedda) - -	...	...	13,000	6,490
Miscellaneous and Unforeseen Charges -	17,000	23,000	3,000	...
Miscellaneous Refunds - - -	...	...	...	3,927
Total Imperial -	34,000	40,000	36,000	28,425
Provincial.				
Allowance to Civil Servants out of employ -	...	...	...	151
Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations -	2,000	2,000	1,000	1,937
Rewards for Proficiency in Oriental Languages and Allowance to Language Examination Committees - - - - -	14,000	10,000	13,000	11,488
Subscriptions to Periodicals - - -	14,000	14,000	14,000	14,400
Cost of Books and Publications - -	6,000	3,000	3,000	3,031
Donations for Charitable Purposes - -	28,000	29,000	28,000	28,084
Charges on account of European Vagrants -	9,000	8,000	10,000	7,338
Rewards for destruction of Wild Animals -	15,000	10,000	17,000	7,628
Petty Establishments - - -	13,000	13,000	13,000	12,715
Special Commissions of Enquiry - -	5,000	49,000	34,000	46,743
Irrecoverable temporary Loans written off -	3,000	2,000	5,000	561
Charges for search for Hidden Treasure -	...	...	...	304
Rents, Rates, and Taxes - - -	1,06,000	1,06,000	1,06,000	2,17,690
Contributions - - - -	5,000	8,000	6,000	5,123
Miscellaneous and Unforeseen Charges (*a*) -	3,000	3,000	4,000	3,053
Miscellaneous Refunds - - -	3,000	3,000	2,000	1,215
Total Provincial -	2,26,000	2,60,000	2,56,000	3,61,461
Carried over -	2,60,000	3,00,000	2,92,000	3,89,886

Provincial Expenditure in the districts controlled by the Commissioners and by the Local Boards.

32.—MISCELLANEOUS—*continued.*

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Brought forward -	2,60,000	3,00,000	2,92,000	3,89,886
Local.				
Rewards for Proficiency in Oriental Languages -	...	...	...	500
Cost of Books and Publications - -	1,000	1,000	...	847
Donations for Charitable Purposes - -	28,000	24,000	25,000	3,505
Petty Establishments - - -	6,000	6,000	6,000	5,366
Miscellaneous and Unforeseen Charges- -	40,000	38,000	38,000	26,981
Miscellaneous Refunds - -	1,000	6,000	1,000	1,277
TOTAL LOCAL -	76,000	75,000	70,000	58,476
TOTAL -	3,36,000	3,75,000	3,62,000	4,48,262

DETAILS.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
Miscellaneous and Unforeseen Charges.	Rs.	Rs.	Rs.	Rs.
MISCELLANEOUS AND UNFORESEEN CHARGES, IMPERIAL.				
Guarantee for the conveyance of pilgrims from India to Jedda - - - -	16,000	22,000	...	...
Payments in connection with Currency Frauds -	1,000	1,000	3,000	...
TOTAL MISCELLANEOUS AND UNFORESEEN CHARGES, IMPERIAL - - - -	17,000	23,000	3,000	...
MISCELLANEOUS AND UNFORESEEN CHARGES, PROVINCIAL - - -	3,000	3,000	4,000	3,053
MISCELLANEOUS AND UNFORESEEN CHARGES, LOCAL				
Repayment of Loans - - -	38,000	33,000	37,500	26,919
Destruction of Locusts - - -	...	...	...	19
Miscellaneous - - -	1,000	...	..	43
Refunds - - - -	1,000	5,000	500	...
TOTAL MISCELLANEOUS AND UNFORESEEN CHARGES, LOCAL - - - - -	40,000	38,000	38,000	26,981
Total Miscellaneous and Unforeseen Charges-	60,000	64,000	45,000	30,034

Numbers. 1892-93.	Numbers. 1893-94.					
		Rewards for Proficiency in Oriental Languages and Allowances to Language Examination Committees.				
		CIVIL AND MILITARY EXAMINATION COMMITTEE.				
		Establishment.				
1	1	Clerk (Allowance) - -	120	120	120	120
1	1	Servant - - -	108	108	108	106
		Total Establishment -	228	228	228	226
		Allowances.				
		Fees to Members and Assessors - -	7,600	6,300	6,300	7,277
		Contingencies.				
		Stationery and other Petty Supplies -	60	60	60	60
		Postage Charges - - -	25	25	25	20
		Telegram Charges - - -	10	10	10	9
		Total Contingencies -	95	95	95	89
		TOTAL CIVIL AND MILITARY EXAMINATION COMMITTEES - - - -	7,923	6,623	6,623	7,592
		CENTRAL COMMITTEE FOR VERNACULAR DEPARTMENTAL EXAMINATIONS.				
		Contingencies.				
		Postage Charges - - -	10	10	10	10
		Petty Supplies - - -	210	210	210	200
		Telegram Charges - - -	20	20	20	6
		Total Contingencies -	240	240	240	216
		TOTAL CENTRAL COMMITTEE, ETC. -	240	240	240	216
		REWARDS FOR PROFICIENCY IN ORIENTAL LANGUAGES	5,837	3,137	6,500	3,680
		Deduct—For rounding -			13,363 363	
		Total Rewards, etc., and Allowances, etc. -	14,000	10,000	13,000	11,488

32.—MISCELLANEOUS—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Donations for Charitable Purposes.				
DONATIONS FOR CHARITABLE PURPOSES, PROVINCIAL.				
Donations to Institutions—				
Widows' Home	2,400	2,400	2,400	2,400
Female Workshop	2,500	2,500	2,500	2,500
District Benevolent Society	5,200	5,200	5,200	5,202
Sailors' Home	1,200	1,200	1,200	1,200
Strangers' Friend Society	3,000	3,000	3,000	3,000
Poor Box, Presidency Magistrate's Court	1,000	1,000	1,000	1,000
Grant to Seamen's Rest	2,400	2,600	2,400	2,200
Ditto Institution	1,200	1,200	1,200	1,200
Other Grants	...	...	1,380	...
Total Donations to Institutions	18,900	19,100	20,280	18,702
Charges for interring Paupers	5,700	6,000	6,065	5,726
Maintenance of destitute Persons	3,320	3,745	1,500	3,544
Other items	155	155	155	112
	28,075			
Deduct.—For rounding	75			
TOTAL DONATIONS FOR CHARITABLE PURPOSES, PROVINCIAL	28,000	29,000	28,000	28,084
DONATIONS FOR CHARITABLE PURPOSES, LOCAL.				
Establishment	19,600	18,000	18,000	17,702
Contingent Charges	4,600	3,000	3,000	2,807
Other Charges	3,800	3,000	4,000	2,996
TOTAL DONATIONS FOR CHARITABLE PURPOSES, LOCAL	28,000	24,000	25,000	23,505
Total Donations for Charitable Purposes	56,000	53,000	53,000	51,589
Charges on account of European Vagrants.				
GOVERNMENT WORKHOUSE (MALE AND FEMALE).				
Salaries.				
Governor (allowance 50)	600	600	600	600
Deputy Governor (allowance 25)	300	300	300	300
Secretary to Committee of Management (allowance 50)	600	600	600	600
Total Salaries	1,500	1,500	1,500	1,500
Establishment.				
Numbers. 1892-93. 2 — Warders	2,400		2,400	2,350
Numbers. 1893-94. 2 — Warders				
Numbers. 1892-93. 1 — Matron	182		182	95
Numbers. 1893-94. 1 — Matron				
Total Establishment	2,582	2,500	2,582	2,445
Supplies and Services.				
Deportation Charges	800		1,000	235
Rations	1,700		2,200	1,366
Purchase of Books	35		35	30
Clothing and Bedding	315		365	214
Hospital Charges	160		145	148
Petty Repairs	45		45	...
Total Supplies and Services	3,055	2,200	3,790	1,993
Contingencies.				
Purchase of Furniture	105		105	7
Telegram Charges	5		5	...
Water-supply	400		350	381
Lighting Charges	236		236	160
Repairs of Furniture	50		50	...
Miscellaneous Office Expenses	264		264	262
Total Contingencies	1,060	1,000	1,010	810
TOTAL GOVERNMENT WORKHOUSE	8,197	7,200	8,882	6,748
OTHER VAGRANT CHARGES	803	800	1,160	590
			10,042	
Deduct—For rounding			42	
Total Charges on account of European Vagrants	9,000	8,000	10,000	7,338

32.—MISCELLANEOUS—*continued.*

Numbers. 1892-93.	Numbers. 1893-94.	Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
		Petty Establishments.				
		PETTY ESTABLISHMENT, PROVINCIAL.				
		Travellers' Bungalows.				
		Establishment.				
116	116	Servants - - -	8,280	8,400	8,400	8,064
		Contingencies - - -	1,227	1,280	1,207	1,918
		Total Travellers' Bungalows -	9,507	9,680	9,607	9,982
2	2	Fire Engine Establishment, Satara—Lascars - - -	84	84	84	84
1	1	(Aqueduct Establishment) Servant -	36	36	36	36
		Allowance to Superintendent, Panchgani - - -	1,200	1,200	1,200	1,383
		Elephant Establishment, Western Bhil Agent - - -	800	800	800	...
1	1	Secretary, Cantonment Committee, Kirkee (50) - - -	600	600	600	600
		Other Miscellaneous Establishments -	600	600	600	630
			12,827		12,927	
		Add—For rounding - -	173		73	
		TOTAL PETTY ESTABLISHMENTS, PROVINCIAL -	13,000	13,000	13,000	12,715
		PETTY ESTABLISHMENTS, LOCAL.				
		Travellers' Bungalows.				
		Establishment - - -	4,670	4,300		4,222
		Conservancy Establishment - -	1,110	700		483
		Contingencies - - - -	510	1,000		661
			6,290			
		Deduct—For rounding -	290			
		TOTAL PETTY ESTABLISHMENTS, LOCAL -	6,000	6,000	6,000	5,366
		Total Petty Establishments -	19,000	19,000	19,000	18,081

33.—FAMINE RELIEF.

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
PROVINCIAL.				
Famine Relief charges - - -	5,000	3,000	1,00,000	2,158

45.—CIVIL WORKS.(a)

	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
In Charge of Civil Officers - - -	9,000	40,000	11,000	21,972
Refunds - - - - -	...	...	...	125
TOTAL PROVINCIAL -	9,000	40,000	11,000	22,097
LOCAL				
In Charge of Civil Officers - - -	14,75,000	14,38,000	15,65,000	13,42,824
Refunds - - - - -	...	1,000	...	845
TOTAL LOCAL -	14,75,000	14,39,000	15,65,000	13,43,669
TOTAL -	14,84,000	14,79,000	15,76,000	13,65,766

(a) Provincial expenditure and the cost of collection of Local Public Works Revenue controlled by the Commissioners, Local expenditure controlled by the Local Boards.

45.—CIVIL WORKS—*continued.*

Details.	Budget Estimate, 1893-94.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
	Rs.	Rs.	Rs.	Rs.
In charge of Civil Officers.				
IN CHARGE OF CIVIL OFFICERS, PROVINCIAL.				
Grants to Station and Road Funds.				
Panchgani Station Fund - - -	1,500	1,500	1,500	1,500
Matheran do. - - -	...	...	2,000	2,000
Mahabaleshwar do. - - -	5,000	5,000	5,000	5,000
			8,500	
Add—For rounding - - -			500	
Total Grants to Station etc., Funds -	6,500	6,500	9,000	8,500
Miscellaneous Public Improvements { Original Works / Repairs -	...	31,500	...	10,908 / 664
Miscellaneous - - -	2,500	2,000	2,000	1,900
TOTAL IN CHARGE OF CIVIL OFFICERS, PROVINCIAL -	9,000	40,000	11,000	21,972
IN CHARGE OF CIVIL OFFICERS, LOCAL.				
Cost of Collection of Local Public Works Revenue.				
Numbers. 1892-93. / 1893-94. — *Establishment.*				
150 / 174 Ferry Tolls - - -	22,000	41,000	41,000	41,542
78 / 92 Road Tolls - - -	20,000	20,000	10,000	13,924
Total Cost of Collection of Local Public Works Revenue	42,000	61,000	51,000	55,466
Civil Buildings.				
Original Works - - -	88,000	50,000	46,000	61,129
Repairs - - - -	92,000	56,000	64,000	53,772
Total Civil Buildings -	1,80,000	1,06,000	1,10,000	1,14,901
Communications.				
Original Works - -	1,71,000	1,80,000	2,20,000	1,52,762
Repairs - - - -	5,00,000	4,50,000	5,15,000	4,48,285
Total Communications -	6,71,000	6,30,000	7,35,000	6,01,047
Miscellaneous Public Improvements				
Original Works - - -	2,57,000	3,10,000	3,18,000	2,77,253
Repairs - - - -	1,33,000	1,48,000	1,58,000	1,30,104
Total Miscellaneous Public Improvements -	3,90,000	4,58,000	4,76,000	4,07,357
Amounts assigned to Municipalities and Cantonments	17,000	19,000	19,000	16,107
Establishment and Contingencies.				
Numbers. 1892-93. / 1893-94. — *Establishment.*				
139 / 160 Overseers and Maistries - -	57,700	51,000	56,410	47,234
1 / ... Clerk - - -	...	1,000	1,040	183
16 / 20 Servants - - -	1,400	2,000	1,320	1,016
Total Establishment -	59,100	54,000	58,770	48,433
Allowances.				
Travelling Allowances - - -	11,600	10,000	9,000	10,054
Contingencies.				
Rents - - - -				111
Postage Charges - - -				152
Stationery and other Petty Charges -				418
Miscellaneous Office Expenses - -				887
Total Contingencies -	2,000	2,000	6,230	1,568
Total Esthblishment, etc. -	72,700	66,000	74,000	60,055
Carried over - {	13,72,700 / 9,000	13,40,000 / 40,000	14,65,000 / 11,000	12,54,933 / 21,972

45.—CIVIL WORKS—*continued.*

Details.	Numbers. 1892-93.	Numbers. 1893-94.	Budget Estimate, 1893-94	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Accounts, 1891-92.
			Rs.	Rs.	Rs.	Rs.
In charge of Civil Officers—*continued.*						
Brought forward			9,000	40,000	11,000	21,972
			13,72,700	13,40,000	14,65,000	12,54,933
Tools and Plant			9,000	10,000	9,000	6,976
Road-side Trees.						
Establishment	353	363				25,150
Contingencies						55,304
Total Road-side Trees			92,000	83,000	91,000	80,454
Ferry Tolls.						
Establishment			300			84
Contingencies			1,000			377
Total Ferry Tolls			1,300	5,000	...	461
Total in charge of Civil Officers, Local			14,75,000	14,38,000	15,65,000	13,42,824
Total in charge of Civil Officers			14,84,000	14,78,000	15,76,000	13,64,796

BOMBAY.

APPENDIX TO THE BUDGET ESTIMATE FOR 1893-94.

(Numerical Strength of the Sanctioned Establishments.)

N. B.—The following Establishments are not shown in the Appendix, as some of them are located in one district only, while others are petty establishments, the details of which, as far as available, are given in the body of the Estimate.

Name of Establishment.	Reference to Estimate.	Where located.
	Page.	
3. Land Revenue—		
Survey and Settlement	31	As noted in the Estimate.
Land Records and Agriculture	36	
5. Salt—		
Salaries and Establishments—		
Presidency Salt Dept.	39	Bombay, etc.
Sindh Division	41	
Aden Division	41	
Preventive Establishments	42	Guzerat Division.
6. Stamps—		
Superintendence—		
Presidency Executive Establishment	44	Bombay.
7. Excise—		
Collectors', Commissioners', etc., Establishments—		
Presidency Executive Establishment	45	Ditto.
9. Customs—		
Sea Customs, Salaries and Establishments—		
Commissioner	49	Ditto.
Presidency Division	50	
Guzerat Division	51	
Konkan Division	52	
Sindh Division	53	
10. Assessed Taxes—		
Collection of Income Tax—		
Presidency Establishment	54	Ditto.
Mofussil "	55	
17. Mint—		
Mint and Assay Master's Establishment	63	Ditto.
18. General Administration—		
Civil Offices of Account and Audit	64	Ditto.
Currency Department	66	Bombay and Kurrachee.
Staff and Household of Governor	67	Bombay.
Executive Council	68	
Civil Secretariats	68	
Military Secretariat	71	
Commissioner in Sindh	71	Kurrachee.
Commissioners	72	Surat, Poona and Belgaum.
Inspector General of Registration, Stamps and Jails	74	
19A. Law and Justice—Courts of Law—		
High Court	75	Bombay.
Law Officers (excepting Mofussil Establishments)	77	
Coroner's Court	79	
Presidency Magistrates' Courts	79	
Judicial Commissioner	80	Kurrachee.
Civil and Sessions Court—		
Dekhan Agricultural Relief Court	82	
Process-serving Establishment (D. A. R. Court)	82	
Courts of Small Causes—		
Presidency Court	83	Bombay.
19B. Law and Justice—Jails—		
Jails—		
Superintendence	86	Bombay.
Presidency Jails	87—89	Ditto.
Central Jails	87—89	Poona (Yerrowda).
Lock-ups—		
Clerical Establishment	87	
Convict Camps	87—89	Bijapur.
Yerrowda Reformatory	87—89	Yerrowda.
20. Police—		
Presidency Police	91	Bombay.
Superintendence—		
Detective Establishment	96	
District Executive Force, Punitive Police (a)	99	
" Police supplied to Private Companies and persons	99	
Special Police—		
Agency Police, Guzerat	100	As noted in the Estimate.
Railway Police—		
R. M. Railway	104	Ahmedabad.
G. I. P. Railway (a)	105	
B. B. & C. I. Railway (a)	105	
S. M. Railway (a)	106	
Cattle Pounds (a)	106	
Steam-boiler Inspection Estabt., Local	106	Bombay.

Name of Establishment.	Reference to Estimate.	Where located.
21. Marine—		
Salaries and Allowances of Officers and Men afloat (a)	107	
Pilotage, Pilot Establishment and Vessels	108	Kurrachee.
Marine Establishments—		
Shipping Offices	108	Bombay & Aden.
Marine Court (a)	108	
Miscellaneous—		
Life Boat (Kolaba) Estabt.	109	Alibag.
22. Education—		
Direction	109	Poona.
Government Colleges, Professional—		
Engineering or Science College	112	Ditto.
Government Schools, Special—Provincial—		
School of Art	115	Bombay.
Government Schools, Special—Local—		
Training and Agricultural Schools	116	
Miscellaneous—		
Government Book Depôt, Local	118	Ditto.
Sindh Book Depôt, Provincial	118	
24. Medical—		
Medical Establishment—		
Superintendence	121	Bombay
Reserve Medical Subordinates	122	
Hospitals and Dispensaries, Provincial—		
Presidency Hospitals and Dispensaries	122	Ditto.
Sanitation and Vaccination, Provincial—		
Special Vaccination Establishment (a)	128	
Medical School and College—		
Grant Medical College	129	Bombay.
Chemical Examiner	131	Ditto.
25. Political—		
Political Agents—Agency Establishments	132—142	As noted in the Estimate.
Refugees and State Prisoners	143	
Expenditure against the Revenues of Berbera and Bulhar—		
Political and other Establishments	144	Berbera and Bulhar.
Expenditure against the Revenues of Zaila—		
Political and other Establishments	146	Zaila.
26. Scientific and other Minor Departments—		
Veterinary and Stallion Charges—Imperial	148	
Veterinary and Stallion Charges—Provl.—		
Veterinary College and School	149	Bombay.
Public Observatories	151	Ditto.
Experimental Cultivation—		
Experimental Farms	151	Khandesh and Poona.
Agricultural Experiments (a)	152	
Inspector of Factories	152	Bombay & Poona.
Botanical and other Public Gardens	147—148	Poona.
Registration of Railway Traffic	153	
Provincial Statistics (b)	154	
Miscellaneous—		
Reporter on the Native Press	154	Bombay.
30. Stationery and Printing—		
Stationery Office at the Presidency	159	Ditto.
Government Presses	159	As noted in the Estimate.
32. Miscellaneous—		
Rewards for Proficiency in Oriental Languages and Allowance to Language Examination Committees—		
Civil & Military Examn. Committees	163	Bombay.
Donations for Charitable Purposes, Local (a)	164	
Charges on account of European Vagrants—		
Government Work-house Estabt.	164	
Petty Establishments—		
Provincial. Fire Engine Establishment	165	Satara.
Aqueduct Establishment		
Elephant Estabt. of W. Bhil Agent (a)	165	Khandesh.
Secretary, Cantonment Committee	165	Kirkee.
Other Miscellaneous Estabts. (a)	165	Bombay.
Travellers' Bungalows, Local (a)	165	
45. Civil Works—		
Ferry Tolls, Local (a)	167	

(a) Numerical strength of these establishments is not given in the Estimate.
(b) Do. do. is partly given in the Estimate.

Statement showing the numerical strength of the Sanctioned

Reference Number.	DISTRICTS.	3.—LAND REVENUE.																		6.—STAMPS.			Reference Number.
		CHARGES OF DISTRICT ADMINISTRATION.														ALLOWANCES TO DIST. AND VILLAGE OFFICERS, LOCAL.			SUPERINTENDENCE.				
		GENERAL ESTABLISHMENTS.								SUB-DIVISIONAL ESTABLISHMENTS.				KANUNGO ESTABLISHMENTS.		VILLAGE OFFICERS' CESS ESTABLISHMENT.			DISTRICT ESTABLISHMENTS.				
		Officers.					Establishment.			Officers.		Establishment.											
		Collectors and Magistrates.	Assistant Collectors.	Supernumerary Assistant Collectors.	Statutory Civilians.	Deputy Collectors and Magistrates.	Treasury Accountants.	Clerks.	Servants.	Mamledars and Mukhtiarkars and Chitnis.	Mahalkaries.	Clerks.	Servants.	Circle Inspectors.	Servants.	Supervising Tapedars.	Tapedars.	Kotars.	Clerks.	Servants.	Official Vendor.		
1	Ahmedabad .	1	1	1	1	2	1	41	36	7	2	80	142			...	...	...	4	1	1		
2	Bombay .	1	1	...	...	...	...	18	20	...	...	...	...			...	...	...	...	...	...		2
3	Broach . .	1	2	2	..	2	1	22	23	6	1	62	121			...	...	...	...	...	...		3
4	Kaira . .	1	...	1	...	2	1	35	30	7	...	79	146	8	...	...	...	...	...	..	...		4
5	Panch Mahals	1	1	1	...	2	...	20	31	4	2	39	65			...	...	...	...	...	...		5
6	Surat . .	1	2	1	1	2	1	43	32	10	1	89	162			...	...	...	...	...	...		6
7	Thâna . .	1	2	3	2	2	1	44	34	10	2	101	163			...	...	...	1	...	...		7
8	Ahmednagar .	1	1	1	1	2	1	41	32	12	...	95	215	34		...	...	...	1	1	...		8
9	Khandesh .	1	2	2	1	4	1	62	40	17	6	184	367	48		...	...	...	2	...	...		9
10	Nasik . .	1	1	3	1	2	1	42	31	13	...	110	193	36	35	...	...	...	2	...	...		10
11	Poona . .	1	2	1	...	1	1	46	31	10	3	89	196	22		...	...	...	3	...	...		11
12	Satara . .	1	2	4	...	2	1	46	38	12	2	121	243	33		...	...	...	2	...	...		12
13	Sholapur .	1	2	1	..	2	1	33	22	8	..	71	137	20		...	...	...	1	...	...		13
14	Belgaum .	1	2	4	...	2	1	31	35	8	3	74	164	25	...	...	...	...	1	...	...		14
15	Bijapur .	1	2	1	1	3	1	26	28	9	1	84	182	25	...	...	...	...	1	...	...		15
16	Dharwar .	1	1	3	...	2	1	43	34	12	3	116	202	29	...	...	...	...	1	...	...		16
17	Kanara . .	1	1	2	1	1	1	34	43	9	3	92	180	24	...	...	...	...	1	...	...		17
18	Kolaba . .	1	...	1	...	2	1	36	22	8	3	80	143	20	...	...	...	...	1	...	...		18
19	Ratnagiri .	1	1	3	1	2	1	42	27	10	2	126	204	27	...	...	...	...	1	...	...		19
20	Hyderabad .	1	4	3	...	4	1	55	40	12	...	96	134	...	...	36	200	236	1	...	...		20
21	Thar & Parkar	1a	...	...	...	...	...	16	13	8	...	53	46	...	...	10	53	63	...	...	...		21
22	Kurrachee .	1	4	2	..	3	1	43	36	13	2	87	119	...	...	23	126	149	2	...	...		22
23	Shikarpur .	1	3	1	1	5	1	52	43	14	...	74	110	...	...	42	251	293	...	...	...		23
24	Upper Sindh .	1a	1	1	...	1	...	13	11	4	...	39	37	...	...	13	56	69	...	..	...		24
25	Kathiawar .	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...		25
	TOTAL .	24	38b	42	11	50	20	884	732	223c	36	2,041	3,671	351	35	124	686	810	26	2	1		

Reference Number.	AGENCIES.	4.—OPIUM.			
		OPIUM AGENCIES AND ESTABLISHMENTS.			
		ESTABLISHMENT.			
		Inspectors.	Warehouse and Gate-keepers.	Clerks.	Servants.
1	Ahmedabad	...	...	1	1
2	Bombay	2	3	2	8
	TOTAL .	2	3	3	9

(a) Deputy Commissioner.
(b) Includes 6 Assistant Judges who are now graded with the Assistant Collectors.
(c) Includes 18 Chitnis who are now graded with Mamledars and Mukhtiarkars.

Establishments in each District, included in the Budget Estimate for 1893-94.

Reference Number.	DISTRICTS AND AGENCIES.	7.—EXCISE. COLLECTORS', COMMISSIONERS', AND CANTONMENT MAGISTRATES' ESTABLISHMENTS. DISTRICT ESTABLISHMENTS. Distillery Establishment.						Collector's Office Establishment			12.—REGISTRATION. SUPERINTENDENCE.			DISTRICT CHARGES				Reference Number.
											Officers.	Establishment.		Officers.	Establishment.			
		Supervisors.	Inspectors.	Gaugers.	Clerks.	Servants and Guards.	Boat Establishment.	Superintendent.	Clerks.	Servants.	Inspectors.	Clerks.	Servants.	Registrar, Special Sub-Regrs. & Vil. Regr.	Village Registrars (D. A. Relief Act.)	Clerks.	Servants.	
1	Ahmedabad	...	9	...	...	10	...	...	1	...	...	...	...	8	...	2	1	1
2	Bombay	..	...	...	...	...	...	..	...	...	...	2	...	(a)1	...	35b	8	2
3	Broach	...	6	...	...	...	...	...	...	...	...	...	...	6	...	2	1	3
4	Kaira	...	7	1	...	...	...	...	1	...	...	...	...	9	...	2	1	4
5	Panch Mahals	...	7	...	...	2	...	...	...	..	...	...	...	4	...	1	...	5
6	Surat	...	14	...	2	1	...	...	1	9	...	...	...	8	...	2	1	6
7	Thâna	..	37	...	...	...	...	...	2	...	...	...	...	10	...	2	1	7
8	Ahmednagar	..	5	...	...	...	...	...	...	...	1	...	1	11	51	13	1	8
9	Khandesh	...	29	...	1	43	...	...	2	...	...	...	...	18	...	2	2	9
10	Nasik	..	11	...	...	...	...	...	1	...	...	...	...	11	...	2	1	10
11	Poona	..	8	...	...	...	...	...	1	...	1	...	1	11	54	14	2	11
12	Satara	...	5	...	...	...	...	...	...	...	1	...	1	12	60	14	1	12
13	Sholapur	...	10	...	...	...	...	..	...	...	1	...	1	7	28	10	1	13
14	Belgaum	...	6	.	...	...	...	...	1	...	...	...	...	9	...	2	1	14
15	Bijapur	...	9	...	...	...	...	...	1	...	...	...	...	8	...	2	1	15
16	Dharwar	...	11	...	...	...	...	...	1	...	...	...	...	11	...	2	1	16
17	Kanara	...	10	...	...	3	...	...	1	...	...	...	..	9	...	2	1	17
18	Kolaba	...	25	2	...	2	4	...	...	...	...	...	...	8	...	2	1	18
19	Ratnagiri	...	25	...	...	11	...	..	2	...	...	...	...	10	...	2	1	19
20	Hyderabad	...	3	...	2	4	...	...	1	...	...	...	...	...	...	1	1	20
21	Upper Sindh Frontier	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1	21
22	Thar and Parkar	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1	22
23	Kurrachee	...	1	...	...	...	...	...	...	...	...	...	...	1	...	3	2	23
24	Shikarpur	...	1	...	...	...	...	...	...	...	...	...	...	1	...	1	1	24
25	Aden	...	1	1	...	20	...	...	..	...	...	...	...	...	...	1	1	25
26	Disa	..	...	...	...	..	...	...	...	...	...	...	...	...	...	1	...	26
27	Kathiawar Agency	...	...	...	...	...	...	1	2	5	...	...	...	...	...	...	...	27
28	Mahikanta "	...	...	...	...	...	...	...	2	4	...	...	...	...	...	...	...	28
29	Palanpur "	...	...	...	...	...	...	...	1	1	...	...	...	...	...	...	...	29
30	Collector of Salt Revenue (Uran and Bhandup)	2	...	3	4	72	...	...	...	...	...	...	...	...	...	...	...	30
	TOTAL	2	250	7	9	168	4	1	21	19	4	2	4	173	193	122	34	

Reference Number.	CIRCLES AND DIVISIONS.	11.—FOREST. B.—ESTABLISHMENTS. Officers.				Sub. Forest and Depôt Estabt.			Office Estabt.		Reference Number.
		Conservators.	Deputy Conservators.	Assistant Conservators.	Extra Assistant Conservators.	Rangers.	Foresters.	Guards.	Clerks.	Servants.	
	NORTHERN CIRCLE—										
1	Direction	...	...	...	...	...	...	...	...	...	1
2	North Thâna	...	1	1	...	2	4	220	8	8	2
3	South Thâna	...	...	2	4	2	4	195	8	8	3
4	Panch Mahals	...	1	...	...	1	4	105	5	4	4
5	Surat	...	1	...	1	3	3	61	6	4	5
	TOTAL NORTHERN CIRCLE	...	3	3	5	8	15	581	27	24	
	CENTRAL CIRCLE—										
6	Direction	1	...	...	...	...	...	...	11	7	6
7	Ahmednagar	...	1	...	...	3	8	197	6	4	7
8	Khandesh (East)	...	1	...	1	1	12	179	6	4	8
9	Khandesh (West)	...	...	1	2	1	9	209	7	6	9
10	Nasik	...	1	...	1	5	9	289	6	4	10
11	Poona	...	3	...	1	5	6	257	7	6	11
12	Satara	...	1	...	1	2	12	232	7	6	12
13	Sholapur	...	1	...	...	...	7	112	5	4	13
	Working Plans	...	1	...	..	...	...	...	...	...	
	TOTAL CENTRAL CIRCLE	1	9	1	6	17	63	1,475	55	41	
	SOUTHERN CIRCLE—										
14	Direction	1	...	...	...	...	...	...	9	7	14
15	Belgaum	...	1	...	2	2	9	161	5	5	15
16	Bijapur	...	1	...	...	...	2	64	2	2	16
17	Dharwar	...	1	...	...	2	6	99	4	4	17
18	Kanara (C. D.)	...	1	1	...	2	6	81	7	7	18
19	Kanara (N. D.)	...	1	...	1	4	8	101	8	11	19
20	Kanara (S. D.)	...	1	...	...	1	5	80	5	5	20
21	Kolaba	...	1	...	1	...	9	263	5	4	21
22	Ratnagiri	...	...	...	1	...	5	55	2	2	22
	Working Plans	...	1	1	...	...	...	...	...	...	
	TOTAL SOUTHERN CIRCLE	1	8	2	5	11	50	904	47	47	
	SINDH CIRCLE—										
23	Direction	...	...	...	...	...	...	...	4	5	23
24	Jurruck	...	1	...	...	1	4	48	3	3	24
25	Hyderabad	...	1	...	1	3	2	63	4	3	25
26	Noushara	...	...	1	1	...	5	62	3	3	26
27	Sukkur	...	...	...	1	1	7	133	5	3	27
	TOTAL SINDH CIRCLE	...	2	1	3	5	18	306	19	17	
	GRAND TOTAL	2	22	7	19	41	146	3,266	148	129	

(a) Registrar.
(b) Includes four additional temporary Clerks.

Statement showing the numerical strength of the Sanctioned Establishments

Reference Number.	DISTRICTS.	15.—POST OFFICE. District Post Establishments. Superintendent and Inspectors.	District Clerks.	Village Post Masters and Postmen	Village Postmen.	Runners and Peons.	18.—GENERAL ADMINISTRATION. General Establishment of Local Funds. Collector's Estabt. Clerks.	Collector's Estabt. Servants.	Local Board's Estabt. Clerks.	Local Board's Estabt. Servants.	19A.—LAW AND JUSTICE— LAW OFFICERS. Mofussil Establishments. Govt. Pleaders.	Clerks.	CIVIL AND SESSIONS COURTS. District and Sessions Judges. Officers. Civil and Sessions Judges	Joint & Assistant Judges	Establishment. Naziris.	Clerks.	Servants.	Subordinate Judges. Officers. Subordinate Judges.	Establishment. Clerks.	Servants.	Process Serving Establishment. District Courts. Clerks.	Process Servers.	Subordinate Judge's Courts. Clerks.	Process Servers.	Collectors' Offices. Clerks.	Process Servers.
1	Ahmedabad	...	1	...	22	...	6	2	...	...	1	2	1	1	1	37	22	13	160	60	...	6	...	222	8	...
2	Bombay	...	...	1	16	..	...	...	...	.	...	...	...	...	.	...	...	...	...	...	..	...	...	...	...	...
3	Broach	...	...	...	16	...	5	1	...	..	1	1	...	1	1	10	6	1	54	20	..	2	...	73	9	...
4	Kaira	...	...	...	...	...	5	1	7	1	1	2	...	...	...	...	...	...	...	...	..	...	...	...	7	...
5	Panch Mahals	...	..	...	...	...	2	...	...	..	1	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...
6	Surat	1	1	...	17	...	5	2	8	...	1	2	1	...	1	16	14	7	33	20	3	6	23	64	1	...
7	Thâna	...	...	1	13	...	6	.	12	2	1	...	1	...	1	33	16	5	79	30	..	8	...	101	...	...
8	Ahmednagar	1	1	...	21	...	3	...	14	1	1	1	1	...	1	24	14	7	102	66	...	8	...	114	1	...
9	Khandesh	...	1	...	62	...	8	2	16	10	1	...	1	...	1	19	13	10	130	49	.	2	...	256	3	14
10	Nasik	1	1	1	35	2	6	1	2	12	1	...	1	...	1	15	10	8	87	31	.	3	..	157	3	9
11	Poona	1	.	2	33	1	4	1	...	.	1	2	1	...	1	17	12	5	80	40	..	3	...	104	1	...
12	Satara	1	1	...	16	.	6	1	11	11	1	...	1	...	1	23	12	9	119	55	..	3	...	134	1	...
13	Sholapur	1	1	1	27	2	4	...	1	1	1	1	1	...	1	18	15	5	47	30	...	4	...	54	...	...
14	Belgaum	1	1	6	37	5	4	..	8	1	1	1	1	...	1	15	12	5	29	21	1	2	9	70	...	...
15	Bijapur	1	1	2	28	2	4	1	...	1	1	1	...	...	1	4	5	2	27	15	...	4	...	48	...	...
16	Dharwar	1	1	5	20	...	5	2†	17	11	1	...	1	...	1	15	15	8	54	25	...	2	...	101	...	...
17	Kanara	1	1	4	30	9	5	1	4	...	1	...	1	...	1	14	11	4	26	20	2	5	10	65	...	...
18	Kolaba	1	...	...	8	.	5	...	7	7	1	...	...	...	...	..	..	4	52	20	...	...	...	85	...	...
19	Ratnagiri	1	1	5	28	..	5	...	9	10	1	1	1	...	1	20	16	9	94	40	...	...	...	127	...	...
20	Hyderabad	...	...	...	...	14	4	1	...	.	1	2	1	...	...	7	7	4	17	20	3	12	8	47	...	...
21	Thar and Parkar	...	...	...	...	...	2	1	...	...	...	...	...	...	...	...	7	...	...	...	...	...	...	...	...	...
22	Kurrachee	...	...	...	...	...	4	1	...	...	1	...	1	...	1	8	8	2	9	11	1	5	6	20	...	...
23	Shikarpur	...	...	...	...	...	3	1	2	...	1	2	1	...	1	7	7	6	30	30	2	21	8	55	...	...
24	Upper Sind Frontier	...	...	...	...	11	2	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
25	Aden	...	...	...	...	.	...	...	...	..	...	...	...	...	...	...	...	...	...	...	.	...	...	...	...	...
26	Baroda	...	1	1	11	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
27	Khaira and Rewakantha	...	...	...	16	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
28	Rajkot (Kathiawar)	1	...	...	10	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
29	Postmaster Genl.'s Office	1	4	...	..	2	...	...	...	...	...	...	...	...	..	...	...	...	...	...	.	...	...	...	...	...
	TOTAL	14	17	29	478	50 (b)	103	20	118	74	21	18	16	2 (a)	17	302	222	114	1,229	603	12	96	64	1,897	34	23

Reference Number.	DISTRICTS.	20.—POLICE. RAILWAY POLICE. North-Western Railway. Chief Constables.	Head Constables.	Constables.	Temporary Establishment.	SUPERINTENDENCE. Officers. Inspector General.	Inspector and Personal Asst.	Establishment. Clerks. (c)	Servants.	Commissioner's Establishment.	DISTRICT EXECUTIVE FORCE. District Police. Officers. Supdts.	Assistant Supdts.	Probationers	Inspectors.	Establishment. Court Prosecutors and Chief Constables.	Head Constables.	Constables.	European Constables.	Mounted Police.	Clerks. (d)	Servants.	Hospital Charges. Apothecary and Hospital Assistants.	Servants.	HARBOUR POLICE. European Sergts.	Head Constables.	Constables.
1	Ahmedabad	...	..	...	...	...	...	...	...	...	1	1	1	3	12	206	860	...	106	10	4	1	3	...	...	...
2	Broach	...	...	...	...	...	...	..	...	...	1	...	1	2	6	73	326	...	26	6	..	...	..	...	...	...
3	Kaira	...	...	...	...	...	...	..	...	...	1	...	...	1	10	131	558	...	28	7	4	...	..	...	...	...
4	Panch Mahals	...	...	...		...	.	...	...	...	1	...	...	2	5	38	211	...	39	9	6	1	1	...	...	...
5	Surat	...	...	...	...	...	..	...	...	3	1	...	...	2	10	126	589	...	31	7	4	...	..	...	...	...
6	Thâna	...	...	...	...	...	...	...	...	...	1	1	...	2	12	120	630	...	...	8	4	...	..	...	...	...
7	Ahmednagar	...	...	...	...	...	...	...	...	...	1	...	1	2	14	102	541	...	30	7	5	...	...	...	...	...
8	Khandesh	...	..	...	...	...	...	...	...	...	1	2	...	4	25	137	655	...	95	14	8	(e) 2	3	...	...	...
9	Nasik	...	...	...	...	...	...	.	...	...	1	...	...	2	15	113	591	...	32	7	4	...	..	.	...	...
10	Poona	...	...	...	...	1	4	10	15	3	1	...	1	2	16	154	826	...	28	12	8	...	..	...	...	...
11	Satara	...	...	...	...	...	...	...	...	...	1	...	1	2	16	163	782	...	17	8	5	...	..	...	...	...
12	Sholapur	...	...	...	...	...	..	...	...	...	1	...	...	1	9	92	454	...	16	6	4	...	..	...	...	...
13	Belgaum	...	...	...	...	...	...	...	...	3	1	...	...	2	11	107	556	...	16	7	5	...	...	...	...	...
14	Bijapur	...	...	...	...	...	...	...	...	...	1	...	...	1	10	98	524	...	26	9	4	...	..	...	...	...
15	Dharwar	.	...	...	..	...	...	..	...	...	1	...	1	2	13	121	683	...	25	8	4	...	.	...	...	...
16	Kanara	...	...	...	...	...	...	...	...	...	1	...	...	2	10	108	607	...	...	7	5	...	..	..	...	...
17	Kolaba	...	..	..	...	...	...	...	...	...	1	...	1	1	7	91	437	...	...	6	...	...	..	..	...	...
18	Ratnagiri	..	...	...	...	...	...	...	...	...	1	...	1	2	12	119	672	...	...	7	3	...	..	..	...	...
19	Hyderabad	..	3	22	..	...	...	...	...	...	1	...	...	4	16	135	642	...	116	9	6	...	..	...	..	...
20	Kurrachee	2	13	110	16	...	...	...	...	...	1	1	...	6	21	145	875	6	112	11	8	...	..	1	18	29
21	Shikarpur	3	11	115	...	...	...	..	...	...	1	...	1	5	20	142	670	...	133	12	6	...	...	..	...	...
22	Upper Sindh Frontier	...	2	11	...	...	...	.	...	...	1	...	...	1	5	18	114	...	81	9	3	...	...	...	...	...
23	Thar and Parkar	..	...	...	...	...	...	.	...	...	...	...	...	1	3	40	139	...	224	8	4	...	...	...	...	...
24	Aden	...	..	...	...	...	...	..	...	...	...	...	...	2	2	17	171	...	15	4	...	...	...	4	3	27
	TOTAL	5	29	258	16	1	4	10	15	9	22	5	(f) 9	54	280	2,596	13,113	6	1,196	198	104	4	7	5	21	56

(a) Exclusive of six Assistant Judges who have been shown under 3.—Land Revenue.
(b) Includes twenty five for Sindh.
(c) Includes one Translator.
(d) Includes one Schoolmaster.
(e) One is an Apothecary.
(f) Exclusive of one acting as Personal Assistant to the Inspector-General of Police.

* Includes 7 temporary appointments

† Temporary.

in each District, included in the Budget Estimate for 1893-94—continued.

COURTS OF LAW.											19B.—LAW AND JUSTICE—JAILS.									
COURTS OF SMALL CAUSES.					CRIMINAL COURTS.						DISTRICT JAILS.								LOCK-UPS.	
MOFUSSIL COURTS.					GENERAL ESTABLISHMENT.		JUDICIAL ESTABLISHMENT.				OFFICERS.		CLERICAL ESTABLISHMENT.	WARDER ESTABLISHMENT.			MENIAL AND OTHER ESTABLISHMENTS.	HOSPITAL CHARGES.	MENIAL, ETC.,—ESTABLISHMENTS.	
Officers.		Establishment.			Establishment.		Officers.		Establishment.											
Judges.	Registrars.	Clerks.	Bailiffs.	Servants.	Clerks.	Servants.	City Magistrates.	Cantonment Magistrates.	Clerks.	Servants.	Superintendents.	Jailors and Deputy Jailors.	Clerks.	Chief and Head Warders.	Assistant Warders.	Matrons, etc.	Menials.	Hospital Assistants.	Menials.	Reference Number.
1	...	24	20	7	...	...	1	2	12	7	2	3	4	5	9	2	53	2	1	1
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2
...	...	...	...	...	10	...	...	...	...	...	...	1	...	2	...	...	3	...	...	3
...	...	...	...	...	11	...	...	...	...	...	1	1	8	1	2	...	13	1	...	4
...	...	...	...	...	8	...	...	...	...	...	...	2	...	...	1	...	2	...	...	5
1	1	17	10	7	7	...	1	...	3	...	1	1	2	2	3	...	18	1	...	6
...	...	...	...	...	5	...	...	...	...	...	1	1	3	3	7	1	25	1	1	7
...	...	...	...	...	6	...	...	1	4	6	...	1	...	...	3	...	3	...	...	8
...	...	...	...	...	3	...	...	...	...	...	1	2	8	2	6	...	21	1	1	9
...	...	...	...	...	2	...	...	2	3	4	...	2	...	2	...	...	2	...	...	10
1	1	32	24	7	...	...	1	1	19	25	...	1	...	...	3	...	1	...	...	11
...	...	...	...	...	5	...	...	...	...	...	...	1	...	...	1	...	5	...	...	12
...	...	...	...	...	2	...	...	...	...	...	...	1	...	1	...	...	5	...	...	13
...	...	...	...	...	15	...	...	1	3	5	...	1	...	1	2	...	3	...	...	14
...	...	...	...	...	17	...	...	...	...	...	1	1	8	1	2	...	15	1	1	15
...	...	...	...	...	16	...	...	...	...	...	1	1	3	2	7	1	21	1	2	16
...	...	...	...	...	4	...	...	...	...	...	1	2	8	2	3	...	11	1	...	17
...	...	...	...	...	...	...	...	...	...	...	...	2	...	...	...	...	1	...	...	18
...	...	...	...	...	4	...	...	...	...	...	1	3	8	2	3	...	13	1	...	19
...	...	...	...	...	4	...	...	1	2	3	2	8	5	43	14	...	25	2	...	20
...	...	...	...	...	...	...	...	...	...	...	...	4	...	...	...	...	...	...	...	21
1	1	5	4	5	8	4	1	1	7	6	1	3	8	2	5	...	17	1	...	22
...	...	...	...	...	29	3	1	...	5	6	1	3	2	2	2	...	21	1	...	23
...	...	...	...	...	6	...	...	1	1	2	...	...	...	...	...	...	...	...	...	24
...	...	...	...	...	...	...	...	1	...	...	1	1	1	1	4	...	13	1	...	25
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	26
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	27
...	...	...	...	...	...	...	...	...	...	...	1	1	1	1	2	...	7	1	...	28
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	29
4	3	78	58	26	162	7	5	11	59	64	16	47	33	75	79	4	298(a)	16	6	

LICE.

MUNICIPAL & CANTONMENT POLICE.					VILLAGE POLICE.		SPECIAL POLICE.																							
					LOCAL.		MOWASIS AND BHILS.																		CAMEL LEVY.					
							Bhil Corps Establishment.							Mowasis Establishment.							Bhil-Nemnuk Establishment.									
Inspector.	European Constables.	Chief Constables.	Head Constables.	Constables.	Police Patels.	Pagis or Village Trackers.	Chief Constables.	Jemadars.	Havildars.	Naiks.	Privates.	Buglers.	Recruit Boys.	Mewas Chief.	Jemadars.	Rakhwaldars.	Naiks.	Havildar.	Sepoys.	Constables.	Sowars.	Rakhwaldars.	Jemadars.	Sepoys.	Subadar and Jemadars.	Duffadars and Naiks.	Sowars.	Head Constables.	Constables.	Reference Number.
...	...	1	5	33	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3
...	...	...	...	...	...	...	3	5	19	36	423	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4
...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5
...	...	...	1	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	6
...	1	...	2	13	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	7
...	...	...	...	3	...	...	5	5	35	62	674	3	26	1	2	1	4	1	23	27	14	37	2	6	...	...	...	...	...	8
...	...	1	2	16	...	...	...	...	...	...	...	...	...	...	...	114	...	...	...	...	...	...	...	...	...	...	...	...	...	9
1	4	2	15	113	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	11
...	...	...	...	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	12
...	...	...	2	17	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	13
...	...	...	2	5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	14
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	15
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	16
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	17
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	18
...	...	...	2	13	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4	...	...	19
...	...	...	...	...	...	68	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8	87	20
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	15	...	...	21
...	...	...	6	16	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	22
...	...	...	...	...	48	51	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	(b)4	19	102	...	...	23
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	24
1	5	4	37	235	48	119	8	10	54	98	1,097	5	26	1	2	115	4	1	23	27	14	37	2	6	4	19	121	8	87	

(a) Includes one Jail Teacher.

(b) Of which one is a Subadar.

Statement showing the numerical strength of the Sanctioned Establishments

22.—EDU

Reference Number.	DIVISIONS AND DISTRICTS.	INSPECTION. Officers. Inspectors.	Deputy Inspectors.	Sub-Deputy Inspectors.	Establishment. Clerks.	Servants.	Local Fund Establ. (Clerks.)	GOVERNMENT COLLEGES, GENERAL. Arts Colleges. Officers. Principals.	Professors.	Lecturers.	Establishment. Masters and Teachers.	Superintendent.	Clerks.	Hospital and Laboratory Assistants.	Servants.	GOVT. COLLEGES, PROFESSIONAL. Law Colleges. Officers. Principal & Professors.	Lecturer.	Establishment. Clerk.	Servants.
	NORTHERN DIVISION.																		
1	Ahmedabad	1	1	2	11	9	1	...	...	...	...	...	...	...	...	...	...	...	...
2	Kaira	...	1	2	2	4	...	...	...	...	...	...	...	...	...	...	...	...	...
3	Broach	...	1	1	2	3	...	...	...	..	...	...	...	...	...	...	...	...	...
4	Panch Mahals	...	1	1	1	2	...	...	...	...	...	...	...	..	...	...	...	...	...
5	Surat	...	1	2	3	4	...	...	...	...	...	...	...	...	...	...	...	...	...
6	Thâna	...	1	2	2	4	...	...	...	...	...	...	...	...	...	...	..	...	...
7	Baroda	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...
	CENTRAL DIVISION.																		
8	Khandesh	...	1	3	3	5	...	...	...	...	...	...	...	...	...	...	...	...	...
9	Ahmednagar	...	1	2	2	4	...	...	...	...	...	...	...	...	..	...	...	...	...
10	Nasik	...	1	2	2	4	...	...	...	...	...	...	...	...	...	...	...	...	...
11	Poona	1	1	2	13	8	1	1	4	2	3	...	2	2	11	...	1	...	...
12	Sholapur	...	1	2	2	4	...	...	...	...	...	...	...	...	...	...	...	...	...
13	Satara	...	1	2	2	4	...	...	...	...	...	...	...	...	...	...	...	...	...
14	Bombay	...	...	...	...	...	...	1	7	1	2	1	1	...	14	4	...	1	2
	SOUTHERN DIVISION.																		
15	Kolaba	...	1	1	2	3	...	...	...	...	...	...	...	...	...	...	...	...	...
16	Ratnagiri	...	1	2	2	4	...	...	...	...	...	...	...	...	...	...	...	...	...
17	Belgaum	...	1	2	2	4	...	...	...	...	...	...	...	...	...	...	...	...	...
18	Kanara	...	1	1	2	3	...	...	...	...	...	...	...	...	...	...	...	...	...
19	Dharwar	1	1	2	11	8	1	...	...	...	...	...	...	...	...	...	...	...	...
20	Bijapur	...	1	2	2	4	...	...	...	...	...	...	...	...	...	...	...	..	...
	SINDH DIVISION.																		
21	Kurrachee	...	1	1	2	4	...	...	...	...	...	...	...	...	...	...	...	...	...
22	Upper Sindh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
23	Shikarpur	...	1	2	2	5	...	...	...	...	...	...	...	...	...	...	...	...	...
24	Thar and Parkar	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
25	Hyderabad	1	1	2	7	11	1	...	...	...	...	...	...	...	...	...	...	...	...
	TOTAL	4	21	38	77	101a	4	2	11	3	5	1	3	2	25	4	1	1	2

Reference Number.	DISTRICTS.	23.—ECCLESIASTICAL. ECCLESIASTICAL ESTABLISHMENTS. Church of England. Officers. Bishop & Archdeacon.	Secretary and Registrar.	Senior Chaplains.	Junior Chaplains.	Allowances to Clergymen.	Establ. Clerks, Sextons, etc.	Servants.	Church of Scotland. Officers. Chaplains.	Establishment. Clerks, Sextons, etc.	Servants.	Church of Rome. Officers. Allowances to Priests.	Establ. Clerks.	Servants.	Cemetery Establishment. Care-takers.	24.—MEDICAL. MEDICAL ESTABLISHMENT. District Medical Officers. Brigade-Surgeons and Surgeons Major.	Surgeons and Honorary Surgeons.	HOSPITALS AND DISPENSARIES—PROVL. Mofussil Hospitals and Dispensaries. Officers. Assistant Surgeons.	Apothecaries.	Hospital Assistants.	Establishment. Native Medical Pupils.	Compounders and Dressers.	Servants and Steward and Clerk.	Reference Number.
1	Ahmedabad	...	...	...	3*	...	2	5	...	...	...	...	...	1	7	1	...	1	...	1	...	1	18	1
2	Bombay Presy.	2	1	4	...	...	2	3	2	...	2	...	...	...	...	...	...	...	...	...	..	...	...	2
2	Bombay Dists.	..	..		6†	5	5	12	...	...	...	...	...	...	3	(b) 2	...	...	..	...	...	...	...	
3	Broach	..	...	...	...	...	...	1	..	...	...	...	...	...	1	1	...	..	...	2	2	..	6	3
4	Kaira	...	...	...	...	...	...	1	...	...	...	...	...	...	.	1	1	...	...	4	3	...	14	4
5	Surat	...	...	...	1	...	...	1	...	..	...	...	...		2	1	...	..	...	2	2	...	15	5
6	Thâna	...	...	..	...	...	...	3	...	...	...	40	1	...	3	1	2	4	...	2	3	3	12	6
7	Ahmednagar	...	...	1	...	...	...	1	...	...	...	...	...	...	1	1	...	..	...	2	2	...	8	7
8	Khandesh	...	...	...	..	...	...	..	...	...	...	...	...	...	2	1	...	...	..	2	2	.	10	8
9	Nasik	...	...	1	...	1	1	2	...	...	...	1	...	..	2	1	...	...	...	2	1	...	7	9
10	Poona & Seeroor	...	...	1	3	...	3	7	1	2	5	1	1	...	12	(b) 1	1	1	1	...	...	4	(e)43	10
11	Satara	...	...	1	...	1	...	1	...	...	...	1	...	1	3	2	1	..	..	2	2	...	12	11
12	Sholapur	...	...	...	...	...	...	1	...	...	...	...	...	...	1	...	(d) 1	...	..	2	2	...	6	12
13	Belgaum	..	...	1	...	1	1	2	...	...	...	...	...	..	2	1	...	...	...	2	2	...	10	13
14	Bijapur	...	...	...	..	...	...	..	...	...	...	...	...	...	2	1	...	..	...	2	2	...	7	14
15	Dharwar	..	...	...	1	...	...	1	...	...	...	...	...	...	1	1	...	..	...	4	2	...	10	15
16	Kanara	...	...	...	..	...	...	1	...	...	...	...	...	...	1	1	...	...	...	2	2	...	7	16
17	Kolaba	...	...	...	..	...	...	..	...	...	...	2	...	...	...	...	...	...	...	...	...	...	...	17
18	Ratnagiri	...	...	...	...	...	...	2	...	...	...	1	...	...	2	...	1	...	...	3	2	2	10	18
19	Hyderabad	..	...	1	...	...	1	1	...	...	...	...	...	...	1	1	...		...	2	...	...	5	19
20	Kurrachee Manora & Kotri	..	...	...	2	...	1	3	1	1	1	..	..	...	6	1	...	1	1	1	2	2	14	20
21	Shikarpur	...	...	...	...	1	...	1	...	...	...	...	...	...	3	...	(c) 3	...	...	4	4	1	15	21
22	Aden	...	...	...	1	...	2	2	...	...	...	...	...	...	3	...	...	...	1	2	...	...	19	22
23	Kathiawar	...	...	...	...	...	...	1	...	...	...	...	...	..	1	...	...	...	...	...	...	...	. .	23
24	Baroda	...	...	...	...	...	...	1	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	24
25	Nasirabad	...	...	...	1	...	—	..	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	25
26	Bhuj	..	...	...	.	...	...	1	...	...	...	...	...	...	1	...	...	...	..	...	...	...	...	26
27	Asirgarh	..	...	...	1	...	1	1	.	...	...	...	...	..	1	...	...	...	..	...	...	...	...	27
28	Cabo Goa	...	...	...	...	...	...	..	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	28
	TOTAL	2	1	10	19	9	19	35	5	3	8	46	2	2	63	19	10	7	3	41	35	13	24	

* Includes 1 probationer.
† Do. 2 probationers.
(a) Includes two temporary men.
(b) Brigade-Surgeon.
(c) Inculdes one Medical Officer drawing allowance for Civil Duty.
(d) Honorary Surgeon.
(e) Includes one Steward.

in each District, included in the Budget Estimate for 1893-94—continued.

CATION.

GOVERNMENT SCHOOLS, GENERAL.										GOVERNMENT SCHOOLS, SPECIAL—PROVINCIAL.					GOVERNMENT SCHOOLS, SPECIAL—LOCAL.					Reference Number.
Secondary Schools.						Primary Schools.				Training Schools.					Industrial Schools.					
Officers.			Establishment.			Provincial.		Local.		Officers.		Establishment.								
Principal and Vice-Principal.	Lady Superintendent.	Head Masters.	Masters and Teachers.	Clerks.	Servants.	Masters.	Servants.	Masters and Teachers.	Servants.	Principals & Vice-Principals.	Lady Superintendent.	Masters, etc.	Clerks.	Servants.	Superintendent.	Masters and Teachers.	Artificers and Mistres.	Clerks.	Servants.	
...	...	1	23	1	5	4	...	559	10	2	1	20	2	13	...	...	...	...	...	1
...	...	1	15	...	7	...	...	750	11	...	...	...	...	...	...	...	...	...	...	2
...	...	1	13	...	3	...	...	556	9	...	...	...	...	...	...	...	...	...	...	3
...	...	...	4	...	1	...	...	187	5	...	...	...	...	...	...	...	...	...	...	4
...	...	1	24	1	5	...	...	842	10	...	...	...	...	...	...	...	...	...	...	5
...	...	1	15	...	3	...	...	302	10	...	...	...	...	...	...	...	...	...	...	6
...	...	...	...	...	...	6	1	...	...	...	...	...	...	...	...	...	...	...	...	7
...	...	1	8	...	3	...	...	617	19	...	...	8	1	9	...	...	...	...	...	8
...	...	...	...	...	...	...	...	414	24	...	...	...	...	...	...	...	...	...	...	9
...	...	1	15	...	2	...	...	404	15	...	...	...	...	...	...	...	...	...	...	10
...	1	1	33	1	7	...	...	409	10	2	...	19	3	5	...	...	...	...	...	11
...	...	1	13	...	3	...	...	287	11	...	...	...	...	...	...	...	...	...	...	12
...	...	1	17	...	4	...	...	454	17	...	...	...	...	...	...	...	...	...	...	13
2	...	1	64	2	14	...	...	...	...	...	...	...	...	...	...	...	...	...	...	14
...	...	...	...	...	...	...	...	262	7	...	...	...	...	...	...	...	...	...	...	15
...	...	1	14	...	2	...	...	343	11	...	...	...	...	...	1	4	15	4	2	16
...	...	1	16	...	5	...	...	482	21	...	...	...	...	...	...	...	...	...	...	17
...	...	1	13	...	3	...	...	268	10	...	...	...	...	...	...	...	...	...	...	18
...	...	1	15	...	4	...	...	694	26	2	...	10	1	9	...	...	...	...	...	19
...	...	...	12	...	2	...	...	435	14	...	...	...	...	...	...	...	...	...	...	20
...	...	1	19	...	4	...	...	118	6	...	...	...	...	...	...	...	...	...	...	21
...	...	...	...	...	...	...	...	82	4	...	...	...	...	...	...	...	...	...	...	22
...	...	1	13	...	3	...	...	247	10	...	...	...	...	...	...	...	...	...	...	23
...	...	...	...	...	...	...	...	82	3	...	...	...	...	...	...	...	...	...	...	24
...	...	1	11	...	4	...	...	244	11	2	...	7	1	5	...	...	...	...	...	25
2	1	18	357	5	84	10	1	9,038	274	8	1	64	8	41	1	4	15	4	2	

24.—MEDICAL—*contd.*

SANITATION AND VACCINATION—PROVINCIAL.

OFFICES.	Officers.						Establishment.					
	Sanitary Commissioner and Sanitary Engineer.	Deputy Sanitary Commissioners.	Health Officer.	Port Surgeon.	Superintendent of Vaccination.	Assistant to Sanitary Commissioner.	Inspectors.	Assistant Superintendents of Vaccination.	Vaccinators.	Clerks.	Servants.	Steam Launch Establishment of Health Officer.
Bombay.												
Sanitary Commissioner	1	...	...	...	...	1	...	...	...	10	7	...
Sanitary Engineer	1	...	...	...	...	...	...	...	...	2	4	...
Health Officer, Bombay	...	...	1	...	...	...	...	...	...	1	2	5
Deputy Sanitary Commissioner, W. R. D.	...	1	...	...	...	...	8	...	...	13	13	...
Ditto ditto, C. R. D.	...	1	...	...	...	...	6	...	...	11	11	...
Ditto ditto, S. R. D.	...	1	...	...	...	...	6	...	...	10	11	...
Ditto ditto, E. G. R. D.	...	1	...	...	...	...	5	...	...	8	10	...
Ditto ditto, Sindh, R. D.	...	1	...	...	...	...	6	...	...	7	11	...
Superintendent, Presidency Circle	...	...	...	...	1	...	...	...	...	...	...	...
Agency Surgeon, Kathiawar	...	...	...	...	...	...	...	3	2	2	9	...
Aden.												
Port Surgeon	...	...	...	(a) 1	...	...	...	...	...	...	...	...
Total	2	5	1	1	1	1	31	3	2	64	78	5

(a) Salary chargeable partly to Government and partly to the Aden Port Fund.

Statement showing the numerical strength of the Sanctioned Establishments in each District, included in the Budget Estimate for 1893-94—continued.

Reference Number.	DISTRICTS.	24.—MEDICAL—*contd.* SANITN. & VACCINATION. LOCAL FUND. Provincial. Vaccinators.	Local. Servants.	MEDL. SCHOOL AND COLLEGE. MEDICAL SCHOOLS. Officers. Superintendents (drawing allowances).	Teachers or Assistant Surgeons.	Establishment. Medical Pupils.	Servants.	LUNATIC ASYLUM. Officers. Superintendents.	Apothecary and Hospital Assistants.	Establishment. Compounder and Dresser and Clerks.	Servants and Warders.	Matron, Overseers and Stewards.	26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS. VETERINARY AND STALLION CHARGES, PROVINCIAL. GOVERNMENT BULL AND STALLION CHARGES, PROVL. Officers. Superintendent, Breeding Operations.	Establishment. Clerks.	Brander and Farriers.	Inspectors.	Servants.	32 MISCELLANEOUS PETTY ESTABLISHMENTS. Travellers' Bungalow Establishment—Provincial. Servants.	45.—CIVIL WORKS. IN CHARGE OF CIVIL OFFICERS—LOCAL. Cost of collection of Local P. W. Revenue. Ferry Toll Establishment.	Road Toll Establishment.	Establishments (Local). Overseers and Mistries.	Servants.	Roadside Trees Establishment.	Reference Number.
1	Ahmedabad	12	12	1	3	30	2	1	1	...	19	...	...	...	1	1	...	3	1	...	5	...	...	1
2	Broach	5	5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	6	4	...	...	2
3	Bombay	...	...	...	...	...	...	1	(a)1	(b)2	65	(c)4	...	...	...	...	...	...	...	...	...	...	...	3
4	Kaira	10	10	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	...	26	7	...	...	4
5	Panch Mahals	6	6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	47	...	...	2	5
6	Thána	14	15	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	6	5	4	1	...	6
7	Ahmednagar	14	14	...	...	...	...	...	...	...	...	...	...	4	2	1	2	8	95	...	11	...	...	7
8	Khandesh	26	26	...	...	...	...	...	...	...	...	...	...	...	1	1	...	6	...	...	(d)19	1	...	8
9	Surat	9	9	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8	9	4	...	9
10	Nasik	15	15	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10	4	...	12	...	...	10
11	Poona	25	15	1	5	65	5	1	1	...	19	...	...	...	1	1	...	9	12	...	8	8	...	11
12	Satara	19	19	...	...	...	...	...	...	...	...	...	...	...	...	...	...	14	...	...	5	...	...	12
13	Sholapur	11	11	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	...	...	8	...	...	13
14	Belgaum	17	17	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	...	...	8	1	...	14
15	Bijapur	11	11	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5	...	...	9	1	...	15
16	Thar and Parkar	7	7	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	16
17	Sikarpur	16	16	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	20	...	1	...	287	17
18	Dharwar	19	20	...	...	...	...	1	1	...	11	...	...	...	...	1	...	6	...	...	11	...	...	18
19	Kanara	15	15	...	...	...	...	...	...	...	...	...	...	...	...	...	...	32	3	...	7	...	...	19
20	Kolaba	14	14	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10	...	...	7	...	...	20
21	Ratnagiri	15	15	...	...	...	...	1	1	1	25	...	...	...	...	...	...	3	...	...	5	4	...	21
22	Hyderabad	13	13	1	2	...	...	1	1	...	21	...	...	...	...	...	...	...	33	...	1	...	...	22
23	Kathiawar	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	23
24	Baroda	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	...	...	...	...	...	24
25	Kurrachee	14	14	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	19	...	74	25
26	Upper Sindh Frontier	4	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	26
	TOTAL	301	303	3	7	95	7	(d)6	6	3	160	4	...	4	5	6	2	116	174	92	160	20	363	

(a) Apothecary. (b) One is Compounder and Dresser. (c) Includes one Matron. (d) Five drawing allowances.